

**Knoxville - Knox County
Community Action Committee**

Annual Financial Report

For the Fiscal Year Ended
June 30, 2012

Knoxville-Knox County Community Action Committee

CAC

Annual Financial Report

The Promise of Community Action

Community Action changes people's lives,
embodies the spirit of hope,
improves communities,
and makes America a better place to live.
We care about the entire community, and
we are dedicated to helping people
help themselves and each other.

“CAC: Helping People. Changing Lives.”

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2012

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Introductory Section

March 26, 2013

The Honorable Board of County Commissioners and
Board of Directors of the Knoxville-Knox County
Community Action Committee
Knox County, Tennessee

The accompanying financial statements of the Knoxville-Knox County Community Action Committee (CAC) for the year ended June 30, 2012, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with CAC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of CAC. All disclosures necessary to enable the reader to gain an understanding of CAC's activities have been included. These financial statements have been audited by Pershing Yoakley & Associates.

CAC financial statements reflecting the financial position and results of operations from the State Department of Human Services, the Department of Health and Human Services, the Department of Housing and Urban Development, the Department of Labor and others were audited according to the guidelines of *Government Auditing Standards* issued by Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,



Barbara Kelly
Executive Director



Tim Burchett
Mayor, Knox County
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Board of Directors - March 2012

Virginia Anagnost, Chairperson
AHEPA

Mayor Madeline Rogero, Vice Chairman
Thomas Strickland, Alternate

Mayor Tim Burchett, Treasurer
John Troyer, Alternate

Diana Conn, Secretary
South Resident Advisory Board

Henry Anderson
East Resident Advisory Board

Rep. Joe Armstrong
John Wesley Donaldson, Alternate

Robin Burris
Head Start Policy Council

Debbie Black
Manager/Labor Participation, United Way

Dr. Martha Buchanan, Knox County Health Dept.
Dempsey Andes, Alternate

Mark Donaldson, MPC
Buz Johnson, Alternate

Barbara Dowell
East Resident Advisory Board

James DuBose
East Resident Advisory Board

Zoe Evans
Council on Aging

Mary Farmer
South Resident Advisory Board

Rev. John Bluth Gill
Knoxville Ministerial Association

Greg Helton
TN Dept. of Human Services

Susan Long
O'Connor Senior Center

Dr. James P. McIntyre, Jr. Superintendent
Knox County Schools
Jon Dickl, Alternate

Kenya McKenzie
Head Start Policy Council

Alvin Nance, CEO, KCDC
Ashley Ogle, Alternate

Judy Poulson
League of Women Voters

Monica S. Reed
Church Women United

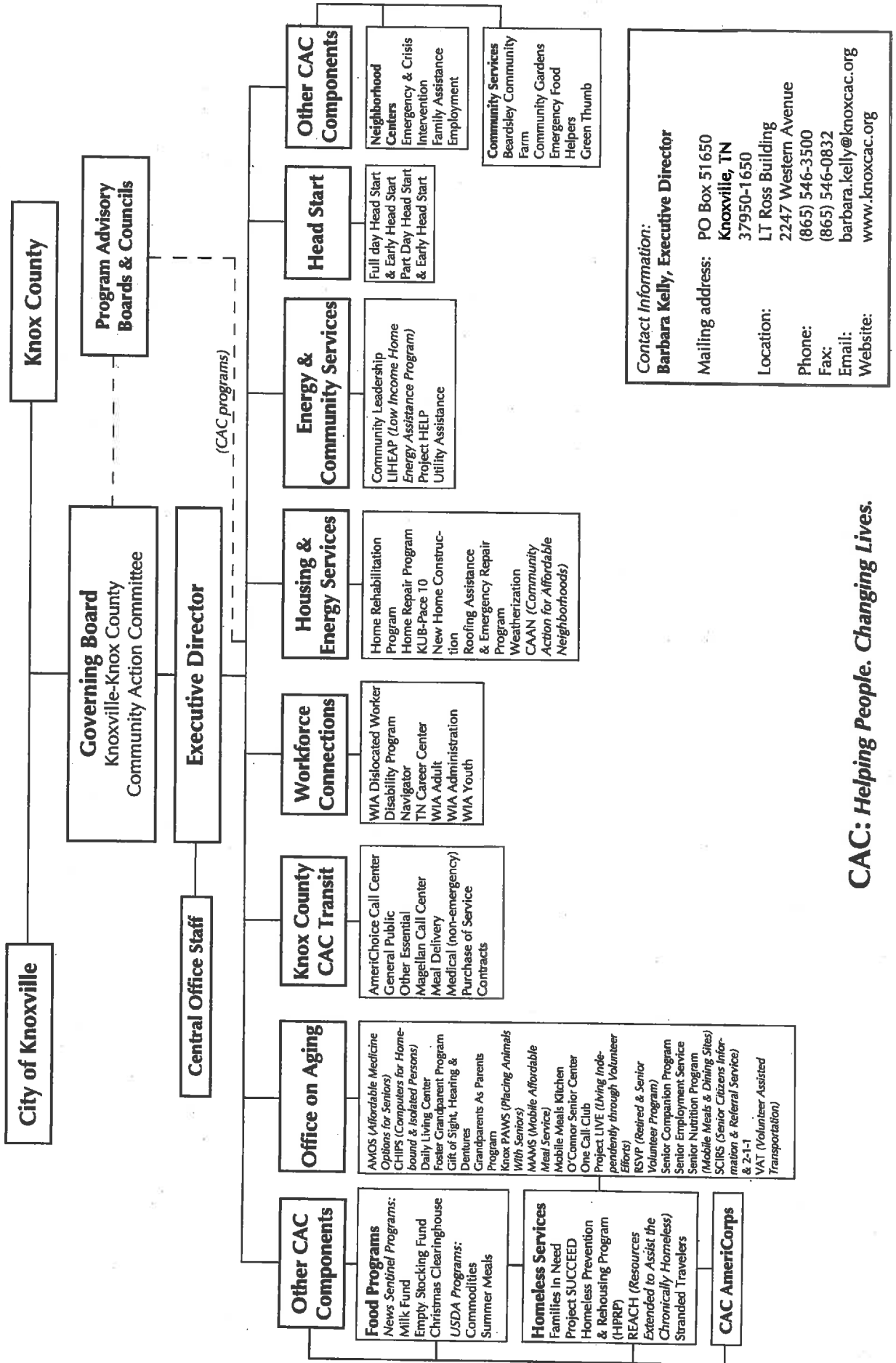
Judge John R. Rosson,
Knoxville Bar Association

Dr. Sandra Twardosz
Early Child Development Expert

Lula Williams
East Resident Advisory Board

Charles Wright
West Resident Advisory Board

Knoxville-Knox County Community Action Committee Organizational Chart



CAC: Helping People. Changing Lives.

Financial Section



PERSHING YOAKLEY & ASSOCIATES, P.C.
One Cherokee Mills, 2220 Sutherland Avenue
Knoxville, TN 37919
p: (865) 673-0844 | f: (865) 673-0173
www.pyapc.com

**INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF STATE AND FEDERAL AWARDS**

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2012, which collectively comprise the Committee's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Committee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Committee as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2013 on our consideration of the Committee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal

control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 40 and 41 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Committee's basic financial statements taken as a whole. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of state and federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The schedule of expenditures of state and federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Dushing Young & Associates, P.C.

Knoxville, Tennessee
March 26, 2013

Knoxville-Knox County Community Action Committee (CAC)

2247 Western Avenue at the L.T. Ross Building

Mailing address: P.O. Box 51650

Knoxville, TN 37950-1650

Phone: (865) 546-3500 Fax: (865) 546-0832

Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2012. The section is part of the presentation of financial information as required by the Governmental Accounting Standards Board (GASB). It has been prepared by management to be read in conjunction with the financial statements and footnotes that follow the section. Comparative information with fiscal year 2011 is presented below.

| Financial Summary | <u>11/12</u> | <u>10/11</u> |
|--|---------------------|---------------------|
| CAC total assets | \$10,733,681 | \$12,298,983 |
| Total assets include the following: | | |
| Cash and Cash Equivalents | 1,779,911 | 1,695,717 |
| Short-term investments | 504,603 | 520,109 |
| Capital assets (net of accumulated depreciation) | 3,839,254 | 4,159,101 |
| Accounts receivable | 4,511,893 | 5,907,289 |
| Prepaid expenses | 98,020 | 16,767 |
| CAC's total liabilities | \$7,678,404 | \$9,066,287 |
| CAC assets exceed liabilities by (net assets) | \$3,055,277 | \$3,232,696 |
| Net assets include the following: | | |
| Invested in capital assets | 2,446,254 | 2,651,101 |
| Restricted for equipment and other purposes | 609,023 | 914,603 |
| Unrestricted net assets | - | - |
| CAC has an ending governmental fund balance of | \$768,575 | \$675,754 |
| CAC's total revenues are | \$37,438,443 | \$41,583,737 |
| Total revenues include the following: | | |
| In-kind contributions | 2,344,744 | 2,012,111 |
| Federal and State governments | 25,672,759 | 30,760,561 |
| Other governments and Citizens Groups | 3,373,773 | 2,474,061 |
| Other local revenue | 6,019,739 | 6,325,710 |
| Interest earned | 5,392 | 11,294 |
| Other Financing Sources | 22,036 | - |
| CAC's total expenses amounted to | \$37,615,862 | \$41,866,940 |
| Total expenses include the following: | | |
| Administrative | 1,238,674 | 1,293,035 |
| Salaries and Benefits | 14,287,768 | 14,233,871 |
| Supplies | 2,032,121 | 1,836,195 |
| Rent and Occupancy | 336,492 | 366,787 |
| Travel | 180,036 | 190,828 |
| Other | 19,270,531 | 23,929,963 |
| Capital Outlays, Net of Depreciation changes | 319,847 | 33,102 |
| Principal Reduction | (115,000) | (111,000) |
| Compensated Absences, reported as Long Term | 65,393 | 94,159 |
| The change in net assets is | \$(177,419) | \$(283,203) |

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to CAC's basic financial statements. CAC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *government-wide financial statements* provide readers with a broad overview of CAC's finances.

The *statement of net assets* presents information on all of CAC's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of CAC is improving or deteriorating.

The *statement of activities* presents information showing how CAC's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CAC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of CAC can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

CAC maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Conduct and Administration Fund and Consortium Fund, of which the Conduct and Administration Fund is considered to be a major fund.

CAC adopts an annual appropriated budget for its funds. A budgetary comparison schedule has been provided for these Funds in the Required Supplemental Information section of the report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are **not** reflected in the government-wide financial statement because the resources of those funds are *not* available to support CAC's own programs.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

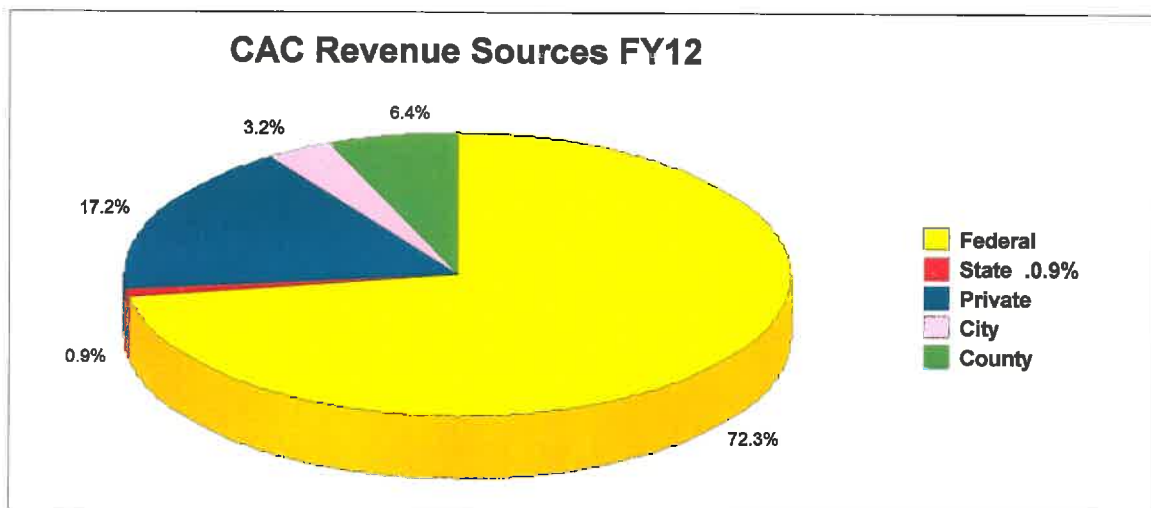
Analysis of Financial Position

The assets of CAC exceeded its liabilities at the end of the fiscal year by \$3,055,277. Of this amount \$2,446,254 were invested in capital assets net of related debt, and \$609,023 were restricted for equipment and other purposes. The change in net assets is (\$177,419) and is due in part to a decrease in fixed assets. The fund balance increased by \$92,821. Short-term investments earned interest in the amount of \$5,392 which will be applied to designated projects. These funds will be used to cover future expenditures in the appropriate Office on Aging Programs. Invested funds are transferred to and expended through the Conduct and Administration Fund as required by the individual projects.

The differences between the original budget and the final budget in both the Conduct and Administration Fund and the Consortium Fund were normal for CAC operations and resulted in a \$2,168,997 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2012, most notably the Head Start and Workforce Investment Act contracts, appropriations of carryover balances and appropriations for close-out of fiscal year 2012.

Many of the grants and programs that are administered by CAC require matching funds as a condition of receiving the grant. In some instances these requirements can be met through the in-kind contributions of volunteer time and the value of donated goods and services. In other cases, a cash match is required. Funds from local government (Knox County and the City of Knoxville) and contributions from private sources are essential in meeting the cash requirements for matching funds. In-kind contributions amounted to \$2,344,744 during fiscal year 2012.

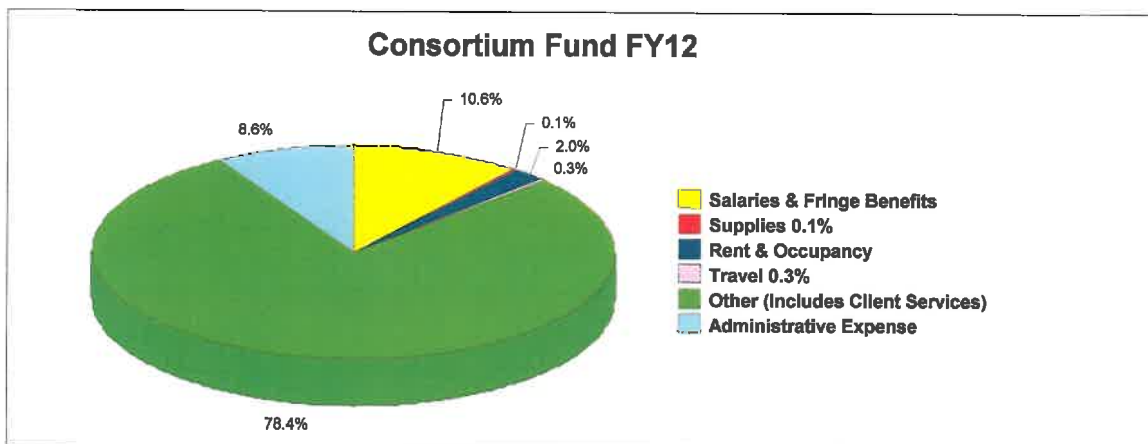
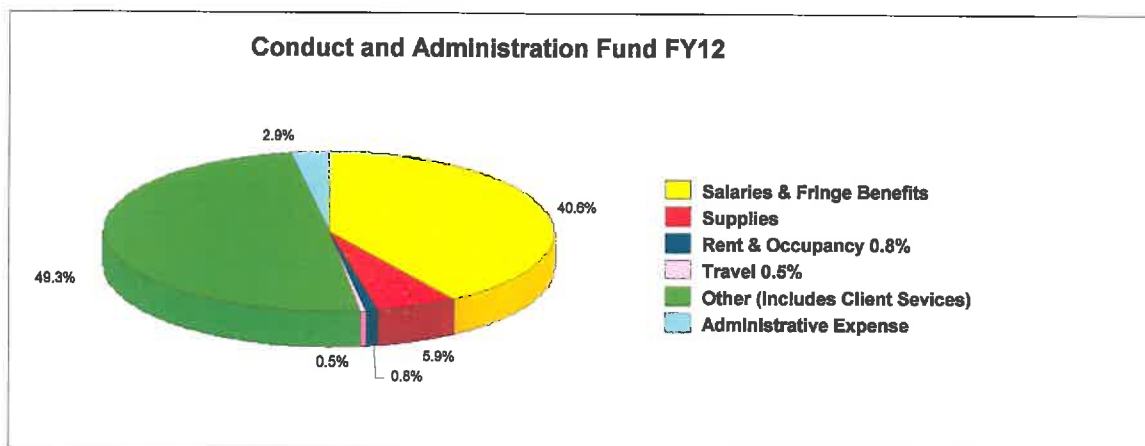
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2012. 72.3% of CAC's revenue is attributed to Federal sources.



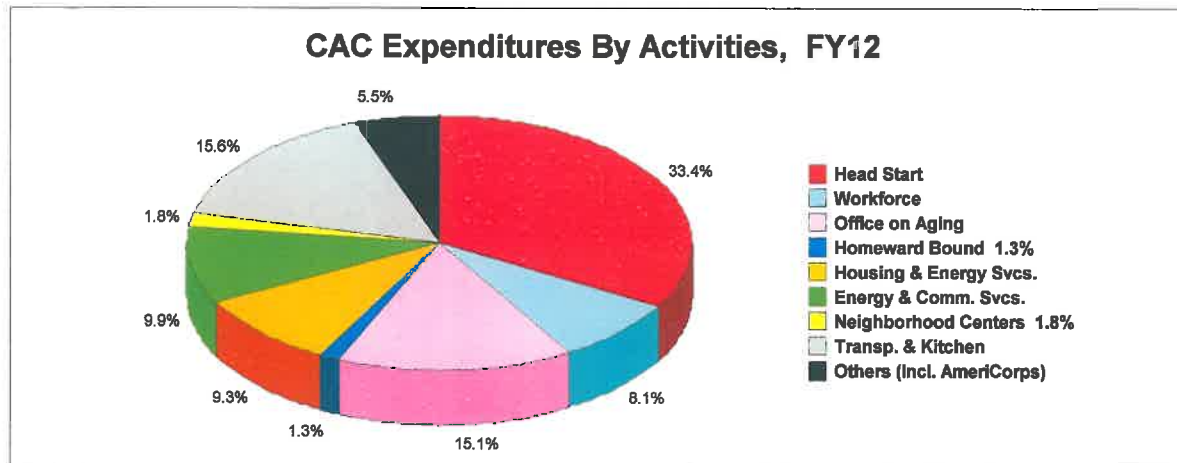
Operating expenses shown by budget classification and by activity

In the Conduct and Administration (C&A) Fund “Other” was the largest category expense for the fiscal year at 49.3%. “Salaries and Fringe Benefits” was second at 40.6%. The Consortium Fund’s largest expense was also “Other” at 78.4%, and the second largest category was “Salaries and Fringe Benefits” at 10.6%. In large part the “Other” categories are composed of expenses related to client services including meals, food, medical, dental, and optical services, mortgage or rent payments, utility or other home heating/cooling payments, tuition and other training expenses, stipends, wages and other payments made directly to or on behalf of clients. This category also includes smaller amounts for items such as printing, communications, audit, and insurance for some programs and allocated salaries and fringe benefits for pooled accounts in the Consortium Fund. For fiscal year 2012, administration, supplies, rent/occupancy, and travel represent 10.1% of the C & A expenses. Administration, supplies, rent/occupancy and travel comprise 11.0% of the Consortium Fund expenses for the same period.

Operating Expenses by Budget Classification



Operating Expenses by Activities



At 33.4% of the total operating expenses Head Start is still the largest activity for the fiscal year. Transportation and Kitchen is now the second largest activity at 15.6% of total operating expenses, with Office On Aging third at 15.1% and Energy and Community Services fourth at 9.9%. Housing and Energy Services, Workforce Connections, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 9.3% to 1.3% of total operating expenses.

Other Factors

The American Recovery and Reinvestment Act (ARRA), signed into law on February 17, 2009, has had a major impact on CAC funding with significant increases in funding for the Weatherization Assistance Program, Head Start and Early Head Start, and the Community Services Block Grant. Other programs received less significant amounts. A new program Homeless Prevention and Rapid Re-housing was implemented with ARRA funds. ARRA funds required separate accounting and reporting and a focus on risk assessment, transparency and accountability. ARRA grant activity began in fiscal year 2010 with most being completed in 2011. The current report reflects the significant decrease in ARRA resources and grant activities.

In June 2011 a storm damaged the Mobile Meals Kitchen facility requiring the food preparation and related activities to be re-located for an extended period of time. The facility has been repaired and operations resumed as of November 2012. CAC is still in discussions with the insurance company and governmental officials regarding the underlying cause of the damage and the ultimate responsibility for the cost of repairs to the facility and expenses related to the relocating to temporary quarters.

Anticipated reductions in Federal domestic spending will have an unknown impact on CAC funding and services. We continue to monitor developments closely for changes that may affect CAC funding and/or operations.

Request for Information

The financial report is designed to provide a general overview for all those with an interest in CAC's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be sent to the address provided previously.

Acknowledgements

CAC acknowledges with gratitude the many individuals and organizations who have contributed to the accomplishments of CAC and to this report in particular. The leadership and support of those individuals who serve on the CAC Board of Directors and on the advisory boards and councils that comprise the CAC network is sincerely appreciated. The support and trust placed in CAC by Knox County and the City of Knoxville is gratefully acknowledged. A special word of thanks is extended to the dedicated professionals at the Knox County Department of Finance for all they do to support the financial operations of CAC. The staff of CAC is recognized for their caring commitment to excellence. The gifts of time and resources given by each and every volunteer is appreciated and highly regarded. The support of our public and private funders is gratefully acknowledged. And lastly, we acknowledge the people served by CAC programs at all levels for allowing us to be a part of their lives.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF NET ASSETS

June 30, 2012

| | TOTAL GOVERNMENTAL ACTIVITIES |
|--|--|
| ASSETS | |
| Cash and Cash Equivalents | \$ 1,779,911 |
| Short-term Investments | 504,603 |
| Accounts Receivable | 4,511,893 |
| Prepaid Expenses | 98,020 |
| Capital Assets, Net of Accumulated Depreciation | 3,839,254 |
| TOTAL ASSETS | \$ 10,733,681 |
| LIABILITIES | |
| Accounts Payable and Accrued Liabilities | \$ 1,579,775 |
| Unearned Revenue | 410,217 |
| Advances from Other Governments | 2,500,000 |
| Due to Other Governments | 14 |
| Other Cash Advances | 1,340,746 |
| Compensated Absences Payable: | |
| Less than One Year | 295,100 |
| More than One Year | 159,552 |
| Long-term Debt: | |
| Due in Less than One Year | 119,000 |
| Due in More than One Year | 1,274,000 |
| TOTAL LIABILITIES | \$ 7,678,404 |
| NET ASSETS | |
| Invested in Capital Assets, Net of Related Debt | \$ 2,446,254 |
| Restricted for: | |
| Equipment | 16,115 |
| Other Purposes | 592,908 |
| TOTAL NET ASSETS | \$ 3,055,277 |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2012

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUE | |
|---------------------------|----------------------|---|--------------------------------|
| | | OPERATING GRANTS AND CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES |
| Governmental Activities: | | | |
| Program | \$ 36,326,519 | \$ 37,411,015 | \$ 1,084,496 |
| Administrative | 1,238,674 | - | (1,238,674) |
| Interest Expense | 50,669 | - | (50,669) |
| Total Primary Government | <u>\$ 37,615,862</u> | <u>\$ 37,411,015</u> | <u>(204,847)</u> |
| General Revenue: | | | |
| Other Financing Sources | | | 22,036 |
| Interest Income | | | <u>5,392</u> |
| Change in Net Assets | | | (177,419) |
| Net Assets, July 1, 2011 | | | <u>3,232,696</u> |
| Net Assets, June 30, 2012 | | | <u><u>\$ 3,055,277</u></u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2012

| | GENERAL | SPECIAL REVENUE | |
|--|--|----------------------------|---|
| | CONDUCT AND ADMINISTRATION FUND | CONSORTIUM FUND | TOTAL GOVERNMENTAL FUNDS |
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 1,678,905 | \$ 101,006 | \$ 1,779,911 |
| Short-term Investments | 504,603 | - | 504,603 |
| Accounts Receivable | 4,248,188 | 263,705 | 4,511,893 |
| Due From Other Funds | 51,616 | 92,448 | 144,064 |
| Prepaid Expenses | 98,020 | - | 98,020 |
| TOTAL ASSETS | \$ 6,581,332 | \$ 457,159 | \$ 7,038,491 |
| LIABILITIES & FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable & Accrued Liabilities | \$ 1,332,654 | \$ 247,121 | \$ 1,579,775 |
| Due To Other Funds | 92,448 | 51,616 | 144,064 |
| Due To Other Governments | 14 | - | 14 |
| Deferred Revenue | 289,240 | 120,977 | 410,217 |
| Advances from Other Governments | 2,500,000 | - | 2,500,000 |
| Other Cash Advances | 1,340,746 | - | 1,340,746 |
| Compensated Absences Payable | 257,655 | 37,445 | 295,100 |
| TOTAL CURRENT LIABILITIES | 5,812,757 | 457,159 | 6,269,916 |
| Fund Balances: | | | |
| Restricted | 752,460 | - | 752,460 |
| Assigned | 16,115 | - | 16,115 |
| TOTAL FUND BALANCES | 768,575 | - | 768,575 |
| TOTAL LIABILITIES & FUND BALANCES | \$ 6,581,332 | \$ 457,159 | \$ 7,038,491 |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET ASSETS**

June 30, 2012

Amounts reported for governmental activities in the statement of net assets are different because:

| | |
|--|---------------------|
| Ending Fund Balance - Governmental Funds | \$ 768,575 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 3,839,254 |
| Long-term liabilities, consisting of a note payable, and compensated absences are not due and payable in the current period and therefore are not reported in the funds. | |
| Note Payable | (1,393,000) |
| Compensated Absences | <u>(159,552)</u> |
| Net Assets of Governmental Activities | <u>\$ 3,055,277</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For The Year Ended June 30, 2012

| | GENERAL | SPECIAL REVENUE | |
|---|--|----------------------------|---|
| | CONDUCT AND ADMINISTRATION FUND | CONSORTIUM FUND | TOTAL GOVERNMENTAL FUNDS |
| Revenues | | | |
| In-Kind Contributions | \$ 2,344,744 | \$ - | \$ 2,344,744 |
| Other Local Revenues | 6,019,739 | - | 6,019,739 |
| State & Federal Governments | 22,781,591 | 2,891,168 | 25,672,759 |
| Other Governments and Citizen Groups | 3,373,773 | - | 3,373,773 |
| Interest Earned | 5,392 | - | 5,392 |
| Other Financing Sources | 22,036 | - | 22,036 |
| Total Revenues | <u>34,547,275</u> | <u>2,891,168</u> | <u>37,438,443</u> |
| Expenditures | | | |
| Program Expenses: | | | |
| Salaries and Benefits | 13,981,864 | 305,904 | 14,287,768 |
| Supplies | 2,029,323 | 2,798 | 2,032,121 |
| Rent and Occupancy | 278,531 | 57,961 | 336,492 |
| Travel | 172,354 | 7,682 | 180,036 |
| Other | 17,003,768 | 2,266,763 | 19,270,531 |
| Administrative Expenses | 988,614 | 250,060 | 1,238,674 |
| Total Expenditures | <u>34,454,454</u> | <u>2,891,168</u> | <u>37,345,622</u> |
| Excess of Revenues Over Expenditures | <u>92,821</u> | <u>-</u> | <u>92,821</u> |
| Fund Balances, July 1, 2011 | <u>675,754</u> | <u>-</u> | <u>675,754</u> |
| Fund Balances, June 30, 2012 | <u>\$ 768,575</u> | <u>\$ -</u> | <u>\$ 768,575</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012**

Amounts reported for governmental activities in the statement of activities are different because:

| | |
|--|---------------------|
| Net Change in Fund Balances - Governmental Funds | \$ 92,821 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net depreciation (\$664,161) exceeded net outlays for capital assets (\$344,314) in the current period. | (319,847) |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the payment reduces long-term liabilities in the statement of net assets. Debt principal reductions in the current fiscal year were (\$115,000). | 115,000 |
| Expenses reported in the statement of activities include amounts related to the increase in the compensated absences liability balance expected to be paid in more than one year totaling \$65,393. | <u>(65,393)</u> |
| Change in Net Assets of Governmental Activities | <u>\$ (177,419)</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUND

June 30, 2012

| | <u>AGENCY FUND</u> |
|--|--------------------------|
| Cash and Cash Equivalents | <u>\$ 108,089</u> |
| TOTAL ASSETS | <u>\$ 108,089</u> |
| | |
| Accounts Payable and Accrued Liabilities | <u>\$ 108,089</u> |
| TOTAL LIABILITIES | <u>\$ 108,089</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Knoxville-Knox County Community Action Committee (CAC) is a public agency operating federal, state and locally funded programs that serve poor and disadvantaged people in Knox County, Tennessee (the County). Created in 1964 by Knox County and the City of Knoxville pursuant to the Federal Economic Opportunity Act of 1964, CAC is governed by a 30-member Board of Directors. In accordance with the Community Services Block Grant Act as amended in 1998 and as provided in the by-laws, the CAC Board consists of 30 members composed of the following three (3) groups: Ten (10) members of the CAC Board shall be incumbents in various designated public offices. At least one-third of the board members must be chosen in accordance with democratic selection procedures as representatives of low-income individuals and families in the area served. The balance of the board members shall be representatives of private groups and interests in the community including individuals representing labor, business, professional, religious, civic, minorities, or other major private groups or interests in the community.

B. Government-wide and Fund Financial Statements

The accompanying financial statements of CAC have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the nonfiduciary activities of CAC. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include federal, state and local grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for both the governmental funds and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are “measurable and available”. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. On expenditure driven grants, revenues are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met.

Fund Accounting: The accounts of CAC are organized, operated and presented on the fund basis of accounting. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

CAC has the following fund types:

Governmental Funds: Within the general category of Governmental Funds, CAC operates two Funds. The *Conduct and Administration Fund* is CAC’s General Fund, and only major fund, and it accounts for all financial resources of CAC except those that are required to be accounted for in another fund. The *Consortium Fund* is a Special Revenue Fund and it accounts for revenue sources that are legally restricted to expenditure for specific purposes.

Fiduciary Funds: Within the general category of Fiduciary Funds, CAC operates an *Agency Fund*. The *Payroll Agency Fund* is custodial in nature and does not present results of operations. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. This fund accounts for assets related to payroll transactions that CAC holds for others in an agency capacity.

D. Assets, Liabilities and Equity

Deposits and Investments

CAC’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize CAC to invest in certificates of deposit, the State and Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Deposits and Investments (Continued)

CAC's investments are carried at fair market value. Short-term investments, however, are reported at cost, which approximates market value. Securities traded on a national exchange are valued at the last reported sales price.

Tennessee State Law requires financial institutions to secure deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 105 percent of the average daily balance of CAC's deposits.

Receivables, Payables, Deferred Revenue and Other Cash Advances

Receivables primarily consist of routine revenues receivable from federal, state and local governments and are considered fully collectible; therefore, an allowance for uncollectible accounts is not necessary. Payables primarily include payments and accruals to vendors. Outstanding balances between funds are reported as "due to/from other funds."

Deferred revenue represents federal and state cash advances that have been received from grants and contracts for which expenditures have not been made as of June 30, 2012.

Other Cash Advances represents non-federal and non-state cash advances that have been received from local governments, community organizations and individuals for which expenditures have not been made as of June 30, 2012.

Prepaid Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported as part of governmental activities in the government-wide financial statements. CAC defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Capital Assets (Continued)

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------|--------------|
| Buildings | 45 |
| Temporary Buildings | 25 |
| Building Improvements | 20 |
| Recreation Equipment | 20 |
| Kitchen Equipment | 10 |
| Vehicles | 5 |

Compensated Absences

It is the policy of CAC to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since CAC does not have a policy to pay any such amounts upon separation from employment. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for amounts CAC expects to liquidate with expendable financial resources is reported in the governmental funds.

Advances from Other Governments

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating \$2,500,000 dollars as an advance for the operations of CAC. On March 23, 2009 the Commission of Knox County approved Resolution R-09-3-804 appropriating a total of \$6,000,000 to fund CAC operations. The advances are required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. Payments totaling \$3,500,000 were made during fiscal year 2011. There were no payments made in fiscal year 2012.

Long-Term Debt

CAC records long-term debt in the government-wide financial statements.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Fund Equity

In the governmental fund financial statements, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which CAC is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are (a) not in spendable form, or (b) legally or contractually required to be maintained intact (e.g., endowments.) Fund balance not in spendable form includes items not expected to be converted to cash (e.g., inventories, prepaid items, long-term receivables.) CAC does not have any nonspendable fund balance that is legally or contractually required to be maintained intact as of June 30, 2012.

Restricted fund balance includes amounts that are restricted for specific purposes. These amounts result from constraints placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of CAC's highest level of decision-making authority, which for CAC is the Board of Directors. CAC does not have any committed fund balance as of June 30, 2012.

Assigned fund balance consists of amounts constrained by CAC's intent to be used for specific purposes, but are neither restricted nor committed. Assignments may be made upon the authority of the Executive Director.

Unassigned fund balance is the residual balance in the Conduct and Administration Fund (i.e., fund balance that is not nonspendable, and is not restricted, committed, or assigned.) CAC does not have any unassigned fund balance as of June 30, 2012.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted amounts are expended first, and then unrestricted funds are used. Generally, when expenditures are incurred utilizing unrestricted funds, unassigned amounts are expended first, then assigned amounts, then committed amounts.

Net assets in government-wide fund financial statements are classified as invested in capital assets, net of related debt; restricted, and unrestricted. Restricted net assets represent constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information

Non-Monetary Transactions

Under the terms of some grants, CAC is required to furnish a certain amount of program support. Support, which has been donated to the program, is recorded at the estimated fair value of the goods and services donated.

Accounting Transactions

The Knox County Department of Finance has been authorized to be the accounting and record-keeping agency for CAC.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from the estimates.

Accounting Pronouncements

CAC plans to adopt GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, required for fiscal periods beginning after December 15, 2011, in fiscal 2013. This Statement establishes accounting and financial reporting requirements for service concession arrangements. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

CAC plans to adopt GASB Statement No. 61, *The Financial Reporting entity: Omnibus--an Amendment of GASB Statements No. 14 and No. 34*, required for fiscal periods beginning after June 15, 2012, in fiscal 2013. This Statement amends certain reporting entity issues related to component units and equity interest in joint ventures. Management does not expect the adoption of this Statement to have a material effect on CAC's financial statements.

CAC adopted GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, required for fiscal periods beginning after December 15, 2011, in fiscal 2012. This Statement incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance, included in certain Financial Accounting Standards Board and American Institute of Certified Public Accountants pronouncements issued prior to November 30, 1989, which does not conflict with or contradict GASB pronouncements. The adoption of this Statement did not have a material effect on CAC's financial condition and results of operations.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC plans to adopt GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, required for fiscal periods beginning after December 15, 2011, in fiscal 2013. This Statement provides financial reporting guidance for deferred outflows and deferred inflows of resources, and identifies net position as the residual of all other elements presented in a statement of financial position. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

CAC adopted GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions-An amendment of GASB Statement No. 53*, required for fiscal periods beginning after June 15, 2011, in fiscal 2012. This Statement sets forth criteria that establish when an effective hedging relationship continues and hedge accounting should continue to be applied after the replacement of a swap counterparty or a swap counterparty's credit support provider. The adoption of this Statement did not have a material effect on CAC's financial condition and results of operations.

CAC plans to adopt GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, required for fiscal periods beginning after December 15, 2012, in fiscal 2014. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

CAC plans to adopt GASB Statement No. 66, *Technical Corrections-2012-An Amendment of GASB Statements No. 10 and No. 62*, required for fiscal periods beginning after December 15, 2012, in fiscal 2014. This Statement resolves conflicting guidance that resulted from the issuance of two subsequent pronouncements, Statement No. 54, *Fund Balance Reporting and Governmental fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

CAC plans to adopt GASB Statement No. 67, *Financial Reporting for Pension Plans-An Amendment of GASB Statement No. 25*, required for fiscal periods beginning after June 15, 2013, in fiscal 2014. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. Management does not expect the adoption of this Statement to have a material effect on CAC's financial statements.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC plans to adopt GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-An Amendment of GASB Statement No. 27*, required for fiscal periods beginning after June 15, 2014, in fiscal 2015. This Statement replaces the requirements of Statements No. 27, *Accounting for Pensions by State and Local Government Employers*, and No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered through trusts or equivalent arrangements that meet certain criteria. Management does not expect the adoption of this Statement to have a material effect on CAC's financial statements.

F. Subsequent Events

CAC evaluated all events or transactions that occurred after June 30, 2012 through the date the financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events that required recognition or disclosure in the June 30, 2012 financial statements other than that documented at Note IV. C.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The revenues and expenditures are accounted for by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the operations. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The resources of such funds are appropriated based on resolutions adopted by CAC's Board of Directors, which authorize CAC to make expenditures.

The budgets reflected in the accompanying Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual are the original or carryover respective grant budgets for the year ended June 30, 2012, as amended by CAC's Board of Directors. Appropriations lapse at year-end. Increases in appropriations must be approved by CAC's Board of Directors. The legal level of budgetary control exercised by CAC's Board of Directors is at the grant program level.

Encumbrance accounting is used to reserve a portion of an appropriation for purchase orders, contracts and other commitments. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Outstanding encumbrances are re-appropriated in the subsequent year. There were no outstanding encumbrances at June 30, 2012.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash and Cash Equivalents

The majority of CAC's cash and cash equivalents are pooled and maintained by the Trustee of Knox County. Deposits at June 30, 2012 were covered by the bank collateral pool, which is administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 and 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered entirely insured or collateralized.

Other cash and cash equivalent accounts and short-term investments maintained by CAC are entirely insured by the Federal Deposit Insurance Corporation or collateralized with securities held by CAC or by its agents in CAC's name.

Short-term investments as of June 30, 2012 consist exclusively of certificates of deposit maturing within one year. CAC's investments are short-term in nature and the risk due to rate fluctuations is considered minimal.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Capital Assets

Activity in CAC's capital assets for the fiscal year ended June 30, 2012 is as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|--------------|-----------|-------------------|
| Governmental Activities: | | | | |
| Capital Assets being depreciated: | | | | |
| Buildings | \$ 3,446,503 | \$ - | \$ - | \$ 3,446,503 |
| Vehicles and Equipment | 8,695,256 | 755,801 | 411,487 | 9,039,570 |
| Total Capital Assets being depreciated | 12,141,759 | 755,801 | 411,487 | 12,486,073 |
| Less Accumulated Depreciation for: | | | | |
| Buildings | 1,423,282 | 84,738 | - | 1,508,020 |
| Vehicles and Equipment | 6,559,376 | 990,910 | 411,487 | 7,138,799 |
| Total Accumulated Depreciation | 7,982,658 | 1,075,648 | 411,487 | 8,646,819 |
| Governmental Activities Capital Assets, net | \$ 4,159,101 | \$ (319,847) | \$ - | \$ 3,839,254 |

C. Long-Term Liabilities

On August 26, 2002, the Commission of Knox County approved Resolution R-02-8-803 appropriating \$2,300,000 for the construction of a Mobile Meals Kitchen for CAC. On February 25, 2003, Knox County issued debt with a fixed interest rate of 3.36% that included funds for the construction of this project. The construction of the kitchen was administered by the Public Building Authority (PBA) of the County of Knox and the City of Knoxville, Tennessee under provisions of an operating contract respecting construction and improvements of CAC property. The project was completed and the kitchen began operations in September 2003. Under terms of an agreement between CAC and the County, CAC has agreed to reimburse the County by repaying the annual amounts of the County's related debt service requirements, and will be reimbursing the County through annual principal and monthly interest payments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Long-Term Liabilities (Continued)

Annual debt requirements to maturity for principal and interest payable to the County are as follows:

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--|---------------------|-------------------|---------------------|
| 2013 | \$ 119,000 | \$ 46,805 | \$ 165,805 |
| 2014 | 123,000 | 42,806 | 165,806 |
| 2015 | 127,000 | 38,674 | 165,674 |
| 2016 | 132,000 | 34,406 | 166,406 |
| 2017 | 136,000 | 29,971 | 165,971 |
| 2018 - 2022 | 756,000 | 77,952 | 833,952 |
| Total | \$ 1,393,000 | \$ 270,614 | \$ 1,663,614 |

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2012:

| Balance July 1 | Increases | Deductions | Balance June 30 | Current Portion |
|---------------------------|------------------|-------------------|----------------------------|----------------------------|
| \$ 1,508,000 | \$ - | \$ 115,000 | \$ 1,393,000 | \$ 119,000 |

D. Operating Leases

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2012 are as follows:

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Operating Leases (Continued)

| Year Ending June 30, | Operating Leases |
|--|---------------------|
| 2013 | \$ 360,578 |
| 2014 | 334,178 |
| 2015 | 334,178 |
| 2016 | 334,178 |
| 2017 | 334,178 |
| 2018 - 2022 | 1,670,892 |
| 2023 - 2027 | 1,228,491 |
| 2028 - 2029 | 260,233 |
| Total future minimum lease payments | <u>\$ 4,856,906</u> |

E. Fund Equity

The amount reported on the balance sheet identified as fund balance in the Conduct and Administration Fund is comprised of the following:

| | |
|-------------------------------|-------------------|
| Assigned for Equipment | \$ 16,115 |
| Restricted for Other Purposes | <u>752,460</u> |
| Total Fund Balance | <u>\$ 768,575</u> |

The fund balance for other purposes relates primarily to cash and cash equivalents and other assets related to CAC's program activities in the Conduct and Administration fund which are separate from Federal and State supported activities and with limits on their use that are externally imposed.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Interfund Receivables, Payables and Transfers

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Transfers are used to (1) move receipts allocated to CAC's salaries and benefits to be disbursed through the Payroll Agency Fund, and (2) use revenues collected in the general fund to finance programs accounted for in other funds in accordance with budgetary authorizations. The composition of CAC's interfund receivables and payables as of June 30, 2012, is as follows:

Due to/from Other Funds

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|---------------------|------------------|
| General | Consortium | <u>\$ 51,616</u> |
| Consortium | General | <u>\$ 92,448</u> |

NOTE IV. OTHER INFORMATION

A. Contingencies

CAC has been named a party defendant for certain claims and suits. While the ultimate outcome of these claims is not presently determinable, it is management's opinion that the claims will have no material adverse effect on the financial position of CAC.

B. Risk Financing

CAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by CAC's commercial insurance purchased from independent third parties. There have not been any significant reductions in insurance coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in the past three years.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2012

NOTE IV. OTHER INFORMATION (Continued)

C. Mobile Meals Kitchen Damage

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During 2012, CAC operated the Kitchen from another location. The facility has been repaired subsequent to 2012 and operations resumed in the regular facility as of November 2012. Repairs to the kitchen facility were completed by the PBA and funding for the repairs totaling \$790,406 was provided by Knox County. CAC is still in discussions with the insurance company related to the underlying cause of the damage to the facility. Any portion of the funding provided by Knox County that is subsequently reimbursed by the insurance company or another government agency to CAC for the cost of the repair of the building will be required to be remitted to Knox County. Due to uncertainties regarding insurance or other recovery, management is currently unable to determine what amount, if any, may be reimbursed to Knox County.

D. Continued Funding

Anticipated reductions in Federal domestic spending will potentially have an impact on CAC funding and services. The ultimate impact of any reductions cannot currently be determined.

NOTE V. EMPLOYEE RETIREMENT PLAN

CAC provides retirement benefits for its employees through a profit sharing plan under Section 401 (a) of the Internal Revenue Code, which is administered by Fidelity Investments. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after they complete one calendar year of service, which includes 1,000 hours. Plan provisions and contribution requirements are established and may be amended by CAC's Board of Directors. CAC contributed on behalf of each participant six percent of the regular compensation paid or accrued once the employee reached active status. Voluntary contributions by participants are not permitted by the plan. CAC's contributions for each participant (and investment earnings allocated to each participant's account) are vested based on a vesting schedule, as stated in the plan, with a participant being fully vested after completing five years of eligible service. Forfeitures to the plan are used to reduce the employer's contributions or to provide additional contributions to plan participants. At June 30, 2012, there were 435 plan members. During the year, employer contributions amounted to \$573,931. CAC employees did not contribute to the retirement plan.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|--|--------|-------------------------------------|---|-------------|--------------------------------|-----------------------------------|--|
| FEDERAL FINANCIAL ASSISTANCE | | | | | | | |
| U.S. Department of Agriculture: | | | | | | | |
| Passed through Tennessee Department of Human Services: | | | | | | | |
| *USDA Headstart, 9/11 | 10.558 | N/A | (\$2,244) | \$94,689 | \$96,933 | - | - |
| *USDA Headstart, 9/12 | 10.558 | N/A | - | \$481,337 | \$507,483 | - | \$26,146 |
| *USDA Summer Food, 9/10 | 10.558 | N/A | (\$11,795) | - | - | (\$11,795) | - |
| *USDA Summer Food, 9/11 | 10.558 | N/A | (\$9,144) | \$183,994 | \$189,277 | \$11,795 | (\$15,656) |
| *USDA Summer Food, 9/12 | 10.558 | N/A | - | \$240,261 | \$229,070 | - | (\$11,191) |
| *USDA Daily Living Center, 6/04 | 10.558 | N/A | (\$12,550) | - | - | - | (\$12,550) |
| *USDA Daily Living Center, 6/12 | 10.558 | N/A | - | \$10,423 | \$10,423 | - | - |
| *USDA After School Snack Prg., 9/11 | 10.558 | 03-47-30036-00-0 | \$5,236 | \$10,692 | \$10,411 | - | \$4,955 |
| *USDA After School Snack Prg., 9/12 | 10.558 | 03-47-30036-00-0 | - | \$35,483 | \$35,483 | - | - |
| Passed through Tennessee Department of Agriculture: | | | | | | | |
| Commodities Distribution, 9/11 | 10.568 | DG-11-34278 | - | \$14,415 | \$14,415 | - | - |
| Commodities Distribution, 9/12 | 10.568 | 20890 | - | \$37,027 | \$45,496 | - | \$8,469 |
| Total Department of Agriculture | | | (\$30,497) | \$1,108,321 | \$1,138,991 | - | \$173 |

U.S. Department of Education:

Passed through the Tennessee Department of Education:

Education Edge, 6/03 84.278 Z-02-007261-00 (\$2,290) - - - (\$2,290)

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Recapitls | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|--|--------|-------------------------------|--|-----------|-----------------------------|-----------------------------|---|
| Passed through Jackson Star Center: | | | | | | | |
| Low Vision Support, ARRA, 6/13 | 84.339 | N/A | (\$1,297) | - | \$1,297 | - | - |
| Total Department of Education | | | (\$3,587) | - | \$1,297 | - | (\$2,290) |
| U. S. Department of Housing & Urban Development Direct Program: | | | | | | | |
| Reach Program, 1/12 | 14.235 | TN0042B4J021003 | \$42,365 | \$104,580 | \$62,215 | - | - |
| Reach Program, 1/13 | 14.235 | TN0042B4J021104 | - | \$37,601 | \$39,843 | - | \$2,242 |
| HUD-Project Succeed, 1/12 | 14.235 | TN0041B4J021003 | \$54,652 | \$139,050 | \$84,398 | - | - |
| HUD-Project Succeed, 1/13 | 14.235 | TN0041B4J021104 | - | \$50,208 | \$58,136 | - | \$7,928 |
| Families In Need, 2/12 | 14.235 | TN0035B4J021003 | \$28,911 | \$90,096 | \$61,185 | - | - |
| Families In Need, 2/13 | 14.235 | TN0035B4J021104 | - | \$24,371 | \$26,492 | - | \$2,121 |
| Passed through the City of Knoxville, Tennessee: | | | | | | | |
| *City Minor Home Repair, 6/12 | 14.218 | C-12-0065 | - | \$300,000 | \$300,000 | - | - |
| HPRP, ARRA, Case Management, Ext. 10/12 | 14.263 | C-10-0042 | (\$462) | \$116,843 | \$117,305 | - | - |
| *CDBG Emergency Services - Broadway, 6/12 | 14.218 | C-12-0121 | \$705 | \$10,918 | \$10,213 | - | - |
| Emergency Services Grant, Ext. 6/12 | 14.231 | C-11-0120 | - | - | \$15,000 | - | \$15,000 |
| Emergency Services Grant 6/12 | 14.231 | C-12-0096 | - | \$15,831 | \$15,831 | - | - |
| *Case Management, 10/12 | 14.218 | C-12-0142 | - | \$91,627 | \$91,627 | - | - |
| Passed through Knox County, Tennessee: | | | | | | | |
| *County Rehab, 12/11 | 14.218 | N/A | \$10,728 | \$79,338 | \$68,610 | - | - |
| *County Rehab, 12/12 | 14.218 | N/A | - | \$567,551 | \$548,883 | - | (\$18,668) |
| *World Changers, 8/10 | 14.218 | 10-139 | \$36,918 | \$36,918 | - | - | - |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|--|--------|-------------------------------------|---|-------------|--------------------------------|-----------------------------------|--|
| *World Changers, 8/11 | 14.218 | 11-212 | - | \$1,312 | \$1,312 | - | - |
| Passed through the City of Morristown, Tennessee | | | | | | | |
| *Morristown Project 6/12 | 14.218 | N/A | - | \$15,534 | \$12,449 | - | (\$3,085) |
| Passed through Tennessee Housing & Development Agency: | | | | | | | |
| HRP, ARRA, 12/2011 | 14.257 | HRP-09-04 | \$76,042 | \$188,453 | \$112,411 | - | - |
| Total Department of Housing & Urban Development | | | | | | | |
| | | | \$249,859 | \$1,870,231 | \$1,625,910 | - | \$5,538 |
| U. S. Department of Labor: | | | | | | | |
| Passed through Tennessee Department of Labor: | | | | | | | |
| WIA Incumbent Worker, #2, FY06 | 17.250 | 06-42-PY2-2IW-STATE | (\$233) | - | - | - | (\$233) |
| WIA CTI Contract, 6/06 | 17.250 | 03-42-PY2-1IW-NCNTV | (\$5,141) | - | - | - | (\$5,141) |
| Welfare to Work, FY'98 | 17.253 | 01-03-999-803-WTWRK | (\$5,743) | - | - | - | (\$5,743) |
| WIA Cluster: | | | | | | | |
| *WIA Adult, FY'11 | 17.258 | LW03P101ADULT11 | (\$6,091) | - | \$6,091 | - | - |
| *WIA Adult, FY'11-2 | 17.258 | LW03F111ADULT11 | (\$55,025) | - | \$55,025 | - | - |
| *WIA Adult, FY'12 | 17.258 | LW03P111ADULT12 | - | \$66,524 | \$66,524 | - | - |
| *WIA Adult, FY'12-2 | 17.258 | LW03F121ADULT12 | - | \$685,155 | \$629,897 | - | (\$55,258) |
| *WIA Disability Employment Initiative FY'12 | 17.258 | LW42F111ADDE11 | - | - | \$18,289 | - | \$18,289 |
| *WIA Youth, FY'11 | 17.259 | LW03P101YOUTH11 | \$26,999 | \$121,568 | \$94,569 | - | - |
| *WIA Youth, FY'12 | 17.259 | LW03P111YOUTH12 | - | \$533,886 | \$563,322 | - | \$29,436 |
| *WIA Youth, FY'13 | 17.259 | LW03P121YOUTH13 | - | - | - | - | - |
| *Jobs for Tennessee Graduates, 6/11 | 17.260 | 33145-0341 | (\$81) | - | - | (\$81) | - |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|--|--------|-------------------------------|--|-------------|-----------------------------|-----------------------------|---|
| *Jobs for Tennessee Graduates, 6/12 | 17.278 | GG-12-35916 | - | \$15,500 | \$15,581 | \$81 | - |
| *WIA Dislocated Worker, FY'11 | 17.278 | LW03P101DSLWK11 | \$106,961 | \$200,538 | \$93,577 | - | - |
| *WIA Dislocated Worker, FY'11-2 | 17.278 | LW03F111DSLWK11 | \$91,335 | \$262,523 | \$171,188 | - | - |
| *WIA Dislocated Worker, FY'12 | 17.278 | LW03P111DSLWK12 | - | \$151,097 | \$197,328 | - | \$46,231 |
| *WIA Dislocated Worker, FY'12-2 | 17.278 | LW03D121DSLWK12 | - | \$621,133 | \$663,162 | - | \$42,029 |
| *WIA Incentive Grant, FY11 | 17.278 | LW42F111NCSWA11 | (\$27,120) | - | \$27,120 | - | - |
| *WIA Incentive, FY'12 | 17.278 | LW42F113NCSWA11 | - | \$46,500 | \$46,500 | - | - |
| *WIA Incumbent Worker, FY'12 | 17.278 | LW42F121WRSR12 | - | - | \$54,251 | - | \$54,251 |
| *WIA Apprenticeship Contract, FY'08 | 17.260 | 08-42-FY8-1AP-RSPNC | (\$50,000) | - | - | - | (\$50,000) |
| *WIA Apprenticeship Admin Contract, FY'08 | 17.260 | 08-42-FY8-1MN-STATE | (\$1,059) | - | - | - | (\$1,059) |
| *WIA Millenium Mat'is Incum Worker, FY'09 | 17.260 | 08-42-FY8-4IW-RSPNC | (\$3,053) | - | - | - | (\$3,053) |
| *WIA Power Sys Incum Worker, FY'09 | 17.260 | 09-42-FY9-1IW-STATE | \$1,210 | - | - | - | \$1,210 |
| *WIA CVS,Wilbur Assoc Incum Wrk, FY'09 | 17.260 | 09-42-PY8-1IW-RSPNC | (\$1,701) | - | - | - | (\$1,701) |
| WIA Cluster Subtotal | | | \$82,375 | \$2,704,424 | \$2,702,424 | - | \$80,375 |
| WIA Disability Employment, FY'07 | 17.266 | 07-42-PY6-D42-WIDPN | \$2,605 | - | - | - | \$2,605 |
| WIA Disaster Relief Grant, FY11 | 17.277 | LW42F111DWNNEG11 | - | \$150,388 | \$150,388 | - | - |
| WIA NEG Grant, FY11 | 17.277 | LW425T91DWNNEG09 | \$41,052 | \$44,991 | \$4,776 | - | \$837 |
| Total Department of Labor | | | \$114,915 | \$2,899,803 | \$2,857,588 | - | \$72,700 |

Corporation for National & Community Services Direct Programs:

Foster Grandparent / Senior Companion Cluster:

| | | | | | | | |
|----------------------------|--------|-------------|---|-----------|-----------|---|----------|
| *Foster Grandparents, 6/12 | 94.011 | 339-S017131 | - | \$411,145 | \$436,636 | - | \$25,491 |
|----------------------------|--------|-------------|---|-----------|-----------|---|----------|

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|---|--------|-------------------------------|--|-------------|-----------------------------|-----------------------------|---|
| *Senior Companion Program, 6/12 | 94.016 | 436-S030/23 | - | \$310,883 | \$320,656 | - | \$9,773 |
| Foster Grandparent / Senior Companion Cluster Subtotal | | | - | \$722,028 | \$757,292 | - | \$35,264 |
| Retired Senior Volunteer, Ext. 3/12 | 94.002 | 340-S0134/28 | - | \$33,981 | \$34,471 | - | \$490 |
| Retired Senior Volunteer, 3/13 | 94.002 | 340-S0134/29 | - | \$7,570 | \$11,479 | - | \$3,909 |
| AmeriCorps, 12/11 | 94.006 | 10ESHITN00100001 | - | \$4,692 | \$4,692 | - | - |
| AmeriCorps, 12/12 | 94.006 | DELEG-27246 | - | \$510,708 | \$513,417 | - | \$2,709 |
| AmeriCorps, PDAT, 12/11 | 94.009 | GR1134284 | \$2,865 | \$6,301 | \$3,436 | - | - |
| Total Corporation for Nat'l & Comm. Svcs. | | | \$2,865 | \$1,285,280 | \$1,324,787 | - | \$42,372 |
| U.S. Department of Energy: | | | | | | | |
| Passed through the Tennessee Department of Human Services: | | | | | | | |
| *Weatherization ARRA, Ext. 9/11 | 81.042 | Z-11-0000427 | \$32,044 | \$305,172 | \$273,128 | - | - |
| *Weatherization, 6/12 | 81.042 | Z-12-0000408 | - | \$464,633 | \$464,633 | - | - |
| Passed through the City of Knoxville: | | | | | | | |
| Engy Effic. & Conserv. Block Grant, ARRA, 6/12 | 81.128 | C-11-0248 | - | \$270,000 | \$270,000 | - | - |
| Total Department of Energy | | | \$32,044 | \$1,039,805 | \$1,007,761 | - | - |
| U. S. Federal Emergency Management Agency: | | | | | | | |
| Passed through United Way: | | | | | | | |
| Emergency Food & Shelter Program FY'11 | 97.024 | N/A | - | \$90,225 | \$90,225 | - | - |
| Total Federal Emergency Management Agency | | | - | \$90,225 | \$90,225 | - | - |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|---|--------|-------------------------------------|---|-------------|--------------------------------|-----------------------------------|--|
| U. S. Department of Health & Human Services Direct Programs: | | | | | | | |
| Head Start Cluster: | | | | | | | |
| *Head Start, PA20,22,26 ,12/10 | 93.600 | 04CH0690-44 | \$61,579 | \$61,579 | - | - | - |
| *Head Start, PA20,22,26 ,12/11 | 93.600 | 04CH0690-45 | \$114,297 | \$3,636,676 | \$3,522,379 | - | - |
| *Head Start, PA20,22,26 ,12/12 | 93.600 | 04CH0690-46 | - | \$4,159,559 | \$4,661,994 | - | \$502,435 |
| *Head Start, ARRA Early Expansion ,9/11 | 93.709 | 04SA0690/02 | \$105,284 | \$740,851 | \$632,721 | - | (\$2,846) |
| Head Start Cluster Subtotal | | | \$281,160 | \$8,598,665 | \$8,817,094 | - | \$499,589 |
| Passed through Tennessee Department of Human Services: | | | | | | | |
| Community Services Block Grant Cluster: | | | | | | | |
| *Community Services Block Grant Advance | 93.569 | N/A | (\$14,548) | - | - | - | (\$14,548) |
| *Community Services Block Grant, Cont.1, 9/11 | 93.569 | Z-12-35227 | - | \$148,551 | \$148,551 | - | - |
| *Community Services Block Grant, Cont.2, 6/12 | 93.569 | Z-12-109 | - | \$594,204 | \$594,204 | - | - |
| Community Services Block Grant Cluster Subtotal | | | (\$14,548) | \$742,755 | \$742,755 | - | (\$14,548) |
| *LIHEAP, Contract #1, 9/11 | 93.568 | Z-12-0000259 | - | \$534,578 | \$534,578 | - | - |
| *LIHEAP, Contract #2, 6/12 | 93.568 | Z-12-209 | - | \$3,030,643 | \$3,030,643 | - | - |
| *LIHEAP Weatherization Advance | 93.568 | N/A | (\$2,810) | - | \$2,810 | - | - |
| Daily Living Center, 6/12 | 93.667 | GG-10-28453 | - | \$70,400 | \$70,400 | - | - |
| Temporary Assistance to Needy Families Cluster: | | | | | | | |
| Temporary Assistance to Needy Families, 6/11 | 93.716 | Z-11-000058 | \$1,407 | - | - | - | \$1,407 |
| Head Start Day Care, 6/12 | 93.558 | N/A | - | \$385,241 | \$385,241 | - | - |
| Temporary Assistance to Needy Families Cluster Subtotal | | | \$1,407 | \$385,241 | \$385,241 | - | \$1,407 |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|---|--------|-------------------------------------|---|--------------|--------------------------------|-----------------------------------|--|
| Passed through East Tennessee Human Resource Agency: | | | | | | | |
| Aging Cluster: | | | | | | | |
| *Office on Aging IIIB, 6/12 | 93.044 | N/A | - | \$303,190 | \$307,968 | - | \$4,778 |
| *Senior Nutrition, Trans. IIIC, 6/12 | 93.045 | N/A | - | \$32,141 | \$32,141 | - | - |
| *Senior Nutrition Title IIIC-1, 6/12 | 93.045 | N/A | - | \$320,204 | \$320,204 | - | - |
| *Senior Nutrition Title IIIC-2, 6/12 | 93.045 | N/A | - | \$476,731 | \$493,010 | - | \$16,279 |
| *Senior Nutrition IIIC-1, Cong. NSIP, 6/12 | 93.053 | N/A | - | \$58,486 | \$58,486 | - | - |
| *Senior Nutrition IIIC-2, Home Del, NSIP, 6/12 | 93.053 | N/A | - | \$87,729 | \$87,729 | - | - |
| Aging Cluster Subtotal | | | | | | | |
| Affordable Medicine IIID, 6/12 | 93.043 | N/A | - | \$1,278,481 | \$1,299,538 | - | \$21,057 |
| Affordable Medicine MIPPA, 51.6652%, 6/12 | 93.779 | N/A | - | \$10,200 | \$10,200 | - | - |
| Affordable Medicine MIPPA, 48.3347%, 6/12 | 93.071 | N/A | - | \$15,000 | \$15,000 | - | - |
| Grandparents As Parents IIIE, 6/12 | 93.052 | N/A | - | \$15,000 | \$15,000 | - | - |
| Project LIVE IIIE, 6/12 | 93.052 | N/A | - | \$35,000 | \$35,000 | - | - |
| Total Department of Health & Human Services | | | \$265,209 | \$14,730,963 | \$14,973,259 | - | \$507,505 |

U.S. Department of Transportation Direct Program:

| | | | | | | | |
|------------------------------------|--------|---------------|---------|-----------|-----------|---|---|
| Jobs Access, 6/11 | 20.516 | TN-37-X074-00 | \$9,363 | \$9,363 | - | - | - |
| Jobs Access, 6/12 | 20.516 | TN-37-X082-01 | - | \$262,358 | \$262,358 | - | - |
| Transportation ARRA, Capital, 6/12 | 20.507 | TN-66-X001-00 | - | \$17,863 | \$17,863 | - | - |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|---|--------|-------------------------------------|---|--------------|--------------------------------|-----------------------------------|--|
| Passed through Tennessee Department of Transportation: | | | | | | | |
| Volunteer Assisted Transportation, 12/12 | 20.521 | N/A | (\$27,093) | \$119,704 | \$97,027 | - | (\$49,770) |
| Transportation Capital, 6/12 | 20.507 | TN-95-X033 | - | \$64,016 | \$64,016 | - | - |
| Transportation Capital, 6/12 | 20.500 | TN-04-0054 | - | \$41,798 | \$41,798 | - | - |
| Transportation Capital, 6/12 | 20.507 | TN-95-X023 | - | \$13,072 | \$13,072 | - | - |
| Transportation Capital, 6/12 | 20.507 | TN-95-X025 | - | \$27,551 | \$27,551 | - | - |
| Transportation Capital, 6/12 | 20.507 | TN-95-X043 | - | \$211,200 | \$211,200 | - | - |
| Passed through East Tennessee Human Resource Agency: | | | | | | | |
| Transportation, Section 18, 6/12 | 20.509 | N/A | - | \$65,000 | \$65,000 | - | - |
| Total Department of Transportation: | | | (\$17,730) | \$831,925 | \$799,885 | - | (\$49,770) |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | | \$613,078 | \$23,856,553 | \$23,819,703 | - | \$576,228 |

*Denotes Major Program

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Receivable (Deferred Revenue) @ July 1, 2011 | Receipts | Expenditures/ Amount Earned | Other Increases (Decreases) | Receivable (Deferred Revenue) @ June 30, 2012 |
|---|--------|-------------------------------------|---|-----------|--------------------------------|-----------------------------------|--|
| STATE FINANCIAL ASSISTANCE | | | | | | | |
| East Tennessee Human Resource Agency: | | | | | | | |
| State Nutrition Funds, 6/12 | | N/A | - | \$45,992 | \$45,992 | - | - |
| State Meal Waiver, 6/12 | | N/A | - | \$56,093 | \$56,093 | - | - |
| State Meal Options, 6/12 | | N/A | - | \$8,498 | \$8,498 | - | - |
| O'Connor Senior Center, 6/12 | | N/A | - | \$69,331 | \$69,331 | - | - |
| O'Connor Senior Center, DLC Waiver, 6/11 | | N/A | (\$132,556) | - | - | (\$132,556) | - |
| O'Connor Senior Center, DLC Waiver, 6/12 | | N/A | - | \$30,196 | \$33,506 | \$132,556 | (\$129,246) |
| Senior Companion Program, Options, 6/12 | | N/A | - | \$233 | \$233 | - | - |
| Senior Companion Program Waiver, 6/12 | | N/A | - | \$7,230 | \$7,230 | - | - |
| East Tennessee Development District: | | | | | | | |
| Home Repairs for the Elderly, 6/10 | | N/A | \$229 | - | - | \$229 | - |
| Home Repairs for the Elderly, 6/12 | | N/A | - | \$12,500 | \$10,292 | (\$229) | (\$1,979) |
| Tennessee Department of Human Services: | | | | | | | |
| Governor's Direct, 6/12 | | N/A | - | \$25,000 | \$25,000 | - | - |
| Tennessee Department of Transportation: | | | | | | | |
| Volunteer Assisted Transportation, 12/14 | | N/A | - | \$59,856 | \$65,497 | - | \$5,641 |
| Transportation Capital, 6/12 | | GG-13-33858-00 | - | - | \$5,225 | - | \$5,225 |
| TOTAL STATE FINANCIAL ASSISTANCE | | | (\$132,327) | \$314,929 | \$326,897 | - | (\$120,359) |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS For the Year Ending June 30, 2012

| Federal Grantor/Pass-Through Grantor Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Value On Hand July 1, 2011 | Commodities Received | Commodities Disbursed | Other Increases (Decreases) | Value On Hand June 30, 2012 |
|---|---------------------------|-------------------------------------|----------------------------------|-------------------------|--------------------------|-----------------------------------|-----------------------------------|
| VALUE OF GOODS | | | | | | | |
| <i>Tennessee Department of Agriculture:</i> | | | | | | | |
| USDA Commodity Supplemental Feeding: | | | | | | | |
| Commodities Distribution, 9/12 | 10.565 | 20890 | \$99,937 | \$95,222 | \$164,516 | \$44,414 | \$75,057 |
| TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE | | | \$99,937 | \$95,222 | \$164,516 | \$44,414 | \$75,057 |

NOTE A

This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

NOTE B

The "Receipts" column of this schedule represents receipts for each grant as of various dates through and subsequent to June 30 of each year based on the date the information for the schedule was accumulated. "Expenditures/Amount Earned" represents actual expenditures for the year ended June 30, 2012.

Required Supplemental Information Section

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL POSITIVE (NEGATIVE) |
|---|----------------------------|-------------------------|-------------------|--|
| Revenues | | | | |
| In-Kind Contributions | \$ 3,936,821 | \$ 3,457,748 | \$ 2,344,744 | \$ (1,113,004) |
| Other Local Revenues | 7,336,232 | 8,741,932 | 6,019,739 | (2,722,193) |
| State & Federal Governments | 30,084,096 | 28,309,016 | 22,781,591 | (5,527,425) |
| Other Governments and Citizen Groups | 3,326,503 | 4,653,204 | 3,373,773 | (1,279,431) |
| Interest Earned | - | - | 5,392 | 5,392 |
| Other Financing Sources | - | - | 22,036 | 22,036 |
| Total Revenues | 44,683,652 | 45,161,900 | 34,547,275 | (10,614,625) |
| Expenditures | | | | |
| Program Expenses: | | | | |
| Salaries and Benefits | 19,410,637 | 17,929,101 | 13,981,864 | 3,947,237 |
| Supplies | 3,000,475 | 3,004,045 | 2,029,323 | 974,722 |
| Rent and Occupancy | 279,245 | 305,989 | 278,531 | 27,458 |
| Travel | 258,137 | 262,377 | 172,354 | 90,023 |
| Other | 20,129,074 | 22,412,082 | 17,003,768 | 5,408,314 |
| Administrative Expenses | 1,606,084 | 1,248,306 | 988,614 | 259,692 |
| Total Expenditures | 44,683,652 | 45,161,900 | 34,454,454 | 10,707,446 |
| Excess of Revenues Over Expenditures | - | - | 92,821 | 92,821 |
| Fund Balances, July 1, 2011 | 675,754 | 675,754 | 675,754 | - |
| Fund Balances, June 30, 2012 | \$ 675,754 | \$ 675,754 | \$ 768,575 | \$ 92,821 |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2012**

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL POSITIVE (NEGATIVE) |
|---|----------------------------|-------------------------|---------------|--|
| Revenues | | | | |
| State & Federal Governments | \$ 2,616,131 | \$ 4,306,880 | \$ 2,891,168 | \$ (1,415,712) |
| Expenditures | | | | |
| Program Expenses: | | | | |
| Salaries and Benefits | 586,434 | 763,829 | 305,904 | 457,925 |
| Supplies | 36,274 | 36,274 | 2,798 | 33,476 |
| Rent and Occupancy | 69,000 | 82,154 | 57,961 | 24,193 |
| Travel | 27,900 | 27,900 | 7,682 | 20,218 |
| Other | 1,656,234 | 3,007,663 | 2,266,763 | 740,900 |
| Administrative Expenses | 240,289 | 389,060 | 250,060 | 139,000 |
| Total Expenditures | 2,616,131 | 4,306,880 | 2,891,168 | 1,415,712 |
| Excess of Revenues Over Expenditures | - | - | - | - |
| Fund Balances, July 1, 2011 | - | - | - | - |
| Fund Balances, June 30, 2012 | \$ - | \$ - | \$ - | \$ - |

The Notes to Financial Statements are an integral part of this statement.

Supplemental Section



PERSHING YOAKLEY & ASSOCIATES, P.C.
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INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTAL INFORMATION

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited the basic financial statements of the Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2012, and we have issued our report thereon dated March 26, 2013, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The following schedules of estimated and actual revenues and schedules of appropriations and expenditures for the year ended June 30, 2012 are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Committee. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly presented in all material respects in relation to the financial statements taken as a whole.

Knoxville, Tennessee
March 26, 2013

Pershing Yoakley & Associates, P.C.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>Aging Program Shared Cost, FY12:</i> | | | |
| Aging Shared Support Cost: | | | |
| City of Knoxville | \$ 192,000 | \$ 191,837 | \$ (163) |
| Knox County | 72,200 | 68,874 | (3,326) |
| Total Aging Shared Support Cost | 264,200 | 260,711 | (3,489) |
| <i>Aging Shared - Director:</i> | | | |
| City of Knoxville | 55,000 | 45,445 | (9,555) |
| Knox County | 61,250 | 58,860 | (2,390) |
| Total Aging Shared Director Cost | 116,250 | 104,305 | (11,945) |
| Total Aging Program Shared Cost, FY12 | 380,450 | 365,016 | (15,434) |
| <i>Head Start Adjustment Non-Federal, FY12:</i> | | | |
| City of Knoxville | 60,521 | 60,521 | - |
| Knox County | 177,747 | 177,747 | - |
| Community Contributions | 51,036 | 51,036 | - |
| Deferred Revenue | 22,217 | 22,217 | - |
| Total Head Start Adjustment Non-Federal, FY12 | 311,521 | 311,521 | - |
| <i>AmeriCorps, FY11:</i> | | | |
| CNCS - Corp on Nat & Comm Serv | 4,692 | 4,692 | - |
| CNCS - St Comm on NCS - PDAT | 3,436 | 3,436 | - |
| City of Knoxville | 11,844 | 11,672 | (172) |
| Knox County | 13,000 | 12,900 | (100) |
| Community Contributions | 4,007 | 4,007 | - |
| Client Fees | 414 | 414 | - |
| Recycling | 6,312 | 6,312 | - |
| Total AmeriCorps, FY11 | 43,705 | 43,433 | (272) |
| <i>AmeriCorps, FY12:</i> | | | |
| CNCS - Corp on Nat & Comm Serv | 519,975 | 513,417 | (6,558) |
| City of Knoxville | 17,242 | 16,510 | (732) |
| Knox County | 17,000 | 16,958 | (42) |
| Community Contributions | 203,686 | 179,638 | (24,048) |
| Client Fees | 6,500 | 6,735 | 235 |
| Recycling | 1,750 | 1,604 | (146) |
| Total AmeriCorps, FY12 | 766,153 | 734,862 | (31,291) |
| <i>CAAN Program, FY12:</i> | | | |
| CAAN Operations | 33,498 | 33,498 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>Aging Special Projects, FY12:</i> | | | |
| Local Cash: | | | |
| City of Knoxville | 6,500 | - | (6,500) |
| Knox County | 6,500 | 1,387 | (5,113) |
| Community Contributions | 50,000 | 12,180 | (37,820) |
| Community Contributions - Broyles Conference | 1,195 | - | (1,195) |
| Computer Technology Services | 5,000 | - | (5,000) |
| Total Local Cash | 69,195 | 13,567 | (55,628) |
| Low Vision Support: | | | |
| DHHS ARRA - TN Dept of Human Services | 1,297 | 1,297 | - |
| Community Contributions | 500 | - | (500) |
| In-Kind Revenue | 1,988 | 1,988 | - |
| Total Low Vision Support | 3,785 | 3,285 | (500) |
| Gift of Sight and Hearing: | | | |
| Community Contributions | 20,000 | 19,742 | (258) |
| Eyeglasses - Client Contributions | 9,722 | 9,722 | - |
| Hearing Aids - Client Contributions | 17,000 | 16,536 | (464) |
| Dentures | 5,000 | 2,645 | (2,355) |
| Total Gift of Sight and Hearing | 51,722 | 48,645 | (3,077) |
| Cptrs for Homebound and Isolated Persons: | | | |
| Community Contributions | 6,000 | 5,039 | (961) |
| Deferred Revenue | 2,000 | - | (2,000) |
| In-Kind Revenue | 500 | - | (500) |
| Total Cptrs for Homebound and Isolated Persons | 8,500 | 5,039 | (3,461) |
| Knox Paws: | | | |
| Community Contributions | 18,000 | 8,937 | (9,063) |
| Deferred Revenue | 1,480 | - | (1,480) |
| Total Aging - Knox Paws | 19,480 | 8,937 | (10,543) |
| Banfield Charitable Trust: | | | |
| Banfield Charitable Trust | 2,500 | 2,500 | - |
| Aging - A Family Affair: | | | |
| Registrations | 22,000 | 5,206 | (16,794) |
| Registration - CAC | 1,000 | 815 | (185) |
| Total Aging - A Family Affair | 23,000 | 6,021 | (16,979) |
| Publications: | | | |
| Knox County | 4,000 | 2,497 | (1,503) |
| Community Contributions | 600 | 66 | (534) |
| Directory - Sponsors | 30,000 | 29,766 | (234) |
| Newsletter - Sponsors | 7,975 | 700 | (7,275) |
| Deferred Revenue | 7,025 | - | (7,025) |
| Total Publications | 49,600 | 33,029 | (16,571) |
| Total Aging Special Projects, FY12 | 227,782 | 121,023 | (106,759) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| Beardsley Farm, FY12: | | | |
| Program: | | | |
| City of Knoxville | 14,000 | 14,000 | - |
| Knox County | 21,487 | 21,487 | - |
| Community Contributions | 23,100 | 22,245 | (855) |
| CAC Interdept Sales | 200 | 152 | (48) |
| Thompson Charitable Foundation | 25,000 | - | (25,000) |
| Produce and Honey Sales | 2,216 | 2,215 | (1) |
| Total Beardsley Farm, FY12 | 86,003 | 60,099 | (25,904) |
| Broadway Emergency Services, FY12: | | | |
| HUD Emergency Services | 13,000 | 10,213 | (2,787) |
| City Rehab Program, FY12: | | | |
| City of Knoxville | 314,000 | 313,073 | (927) |
| Client Fees | 1,000 | 750 | (250) |
| Deferred Revenue | 117,000 | 116,940 | (60) |
| Total City Rehab Program, FY12 | 432,000 | 430,763 | (1,237) |
| Crisis Intervention - Client Specific Program, FY12: | | | |
| Knox County | 228 | 228 | - |
| Community Contributions | 5,440 | 4,588 | (852) |
| Total Crisis Intervention - Client specific Program, FY12 | 5,668 | 4,816 | (852) |
| City Minor Home Repair, FY12: | | | |
| City Minor Home Repair: | | | |
| HUD CDBG - City of Knoxville | 300,000 | 300,000 | - |
| City of Knoxville | 5,622 | 1,500 | (4,122) |
| Knox County | 2,000 | 2,000 | - |
| Deferred Revenue | 5,676 | 5,676 | - |
| Total City Minor Home Repair, FY12 | 313,298 | 309,176 | (4,122) |
| Commodities Program, FY11: | | | |
| USDA - TN Department of Agriculture | 14,415 | 14,415 | - |
| City of Knoxville | 13,356 | 2,657 | (10,699) |
| Knox County | 10,584 | - | (10,584) |
| Total Commodities Program, FY11 | 38,355 | 17,072 | (21,283) |
| Commodities Program, FY12: | | | |
| USDA - TN Department of Human Services | - | 8,469 | 8,469 |
| USDA - TN Department of Agriculture | 74,920 | 37,027 | (37,893) |
| City of Knoxville | 15,836 | - | (15,836) |
| Knox County | 21,360 | 76 | (21,284) |
| Community Contributions | 20 | - | (20) |
| Recycling | 25 | - | (25) |
| Total Commodities Program, FY12 | 112,161 | 45,572 | (66,589) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>County Rehab Program, FY11:</i> | | | |
| HUD CDBG - Knox County | 68,611 | 68,611 | - |
| Knox County | 1,036 | 1,036 | - |
| Deferred Revenue | 5,877 | 5,877 | - |
| <i>Total County Rehab Program, FY11</i> | 75,524 | 75,524 | - |
| <i>County Rehab Program, FY12:</i> | | | |
| HUD CDBG - Knox County | 567,551 | 548,883 | (18,668) |
| City of Knoxville | 1,500 | 1,500 | - |
| Knox County | 500 | 500 | - |
| Deferred Revenue | 1,235 | 1,235 | - |
| <i>Total County Rehab Program, FY12</i> | 570,786 | 552,118 | (18,668) |
| <i>Crisis Intervention, FY12:</i> | | | |
| City of Knoxville | 9,584 | 1,713 | (7,871) |
| Knox County | 4,953 | - | (4,953) |
| Community Contributions | 100 | 65 | (35) |
| ESF - Clearinghouse | 50 | - | (50) |
| KICMA | 5,035 | 4,825 | (210) |
| Laurel Church of Christ | 1,275 | 1,275 | - |
| Ladies of Charity | 15,600 | 13,500 | (2,100) |
| Lake Hills Presbyterian Church | 4,125 | 2,595 | (1,530) |
| Trinity United Methodist Church | 650 | 525 | (125) |
| <i>Total Crisis Intervention, FY12</i> | 41,372 | 24,498 | (16,874) |
| <i>Community Services Block Grant, FY12:</i> | | | |
| DHHS - TN Department of Human Services | 742,754 | 742,754 | - |
| City of Knoxville | 88,486 | 69,049 | (19,437) |
| Knox County | 111,925 | 88,167 | (23,758) |
| <i>Total Community Services Block Grant, FY12</i> | 943,165 | 899,970 | (43,195) |
| <i>Computer Technology Program, FY12:</i> | | | |
| City of Knoxville | 20,000 | 20,000 | - |
| Knox County | 21,357 | 21,357 | - |
| Computer Technology Services | 61,152 | 61,152 | - |
| <i>Total Computer Technology Program, FY12</i> | 102,509 | 102,509 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>Dental Services, FY12:</i> | | | |
| City of Knoxville | 15,114 | - | (15,114) |
| Knox County | 7,745 | - | (7,745) |
| Client Fees | 100 | - | (100) |
| <i>Total Dental Services, FY12</i> | 22,959 | - | (22,959) |
| <i>East Tennessee Foundation, Contract Services, FY12:</i> | | | |
| East Tennessee Foundation | 97,553 | 97,041 | (512) |
| <i>Early Head Start Expansion, ARRA, 9/11:</i> | | | |
| U.S. Department of Health and Human Services, ARRA | 636,548 | 632,722 | (3,826) |
| In-Kind Revenue | 62,130 | 62,130 | - |
| <i>Total Early Head Start Expansion, ARRA, 9/11</i> | 698,678 | 694,852 | (3,826) |
| <i>Energy & Housing Special Project, FY12:</i> | | | |
| Community Contributions | 156 | 156 | - |
| Training Fees | 400 | 400 | - |
| Energy and Housing Services - CAC | 62,730 | 62,730 | - |
| Deferred Revenue | 12,439 | 12,439 | - |
| <i>Total Energy & Housing Special Project, FY12</i> | 75,725 | 75,725 | - |
| <i>East Neighborhood Center Tutoring Program, FY12:</i> | | | |
| Community Contributions | 6,300 | 4,459 | (1,841) |
| <i>Emergency Services, FY11:</i> | | | |
| HUD Emergency Services | 15,000 | 15,000 | - |
| In-Kind Revenue | 15,000 | 15,000 | - |
| <i>Total Emergency Services, FY11</i> | 30,000 | 30,000 | - |
| <i>Emergency Services, FY12:</i> | | | |
| HUD Emergency Services | 15,831 | 15,831 | - |
| In-Kind Revenue | 21,934 | 21,934 | - |
| <i>Total Emergency Services, FY12</i> | 37,765 | 37,765 | - |
| <i>Emergency Food & Shelter Program, FY12:</i> | | | |
| FEMA - United Way | 30,225 | 30,225 | - |
| Emergency Food Helpers | 3,549 | 3,549 | - |
| <i>Total Emergency Food & Shelter Program, FY12</i> | 33,774 | 33,774 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Foster Grandparent Program, FY12:</i> | | | |
| Federal Funds - Volunteer Support: | | | |
| Corporation on National & Community Service | 95,066 | 95,066 | - |
| Federal Funds - Volunteer Expense: | | | |
| Corporation on National & Community Service | 341,570 | 341,570 | - |
| Local Funds - Volunteer Support - Cash: | | | |
| Knox County | 5,400 | 5,400 | - |
| Local Funds - Volunteer Support - In Kind: | | | |
| In-Kind Revenue | 17,798 | 17,798 | - |
| Local Funds - Volunteer Expense - Cash: | | | |
| City of Knoxville | 2,000 | - | (2,000) |
| Knox County | 10,149 | 7,039 | (3,110) |
| Community Contributions | 6,153 | 6,153 | - |
| Community Contributions - Recognition | 2,000 | 362 | (1,638) |
| Recognition - CAC | 500 | - | (500) |
| Total Local Funds - Volunteer Expense - Cash | 20,802 | 13,554 | (7,248) |
| Local Funds - Volunteer Expense - In Kind: | | | |
| In-Kind Revenue | 33,198 | 33,198 | - |
| <i>Total Foster Grandparent Program, FY12</i> | 513,834 | 506,586 | (7,248) |
| <i>Families in Need, FY12:</i> | | | |
| U.S. Department of Housing and Urban Development | 61,185 | 61,185 | - |
| City of Knoxville | 7,000 | 2,430 | (4,570) |
| Knox County | 7,056 | 6,000 | (1,056) |
| In-Kind Revenue | 9,201 | 9,201 | - |
| <i>Total Families in Need, FY12</i> | 84,442 | 78,816 | (5,626) |
| <i>Families in Need, FY13:</i> | | | |
| U.S. Department of Housing and Urban Development | 90,096 | 26,492 | (63,604) |
| City of Knoxville | 8,147 | 1,566 | (6,581) |
| Knox County | 8,392 | 4,000 | (4,392) |
| In-Kind Revenue | 5,985 | - | (5,985) |
| <i>Total Families in Need, FY13</i> | 112,620 | 32,058 | (80,562) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| General Assistance, FY12: | | | |
| Knox County | 91,620 | 91,620 | - |
| Knox County - General Assistance | 220,800 | 211,702 | (9,098) |
| Sale of Pilot Gas Cards | 1,000 | 742 | (258) |
| Total General Assistance, FY12 | 313,420 | 304,064 | (9,356) |
| Emergency Food & Shelter - United Way, FY12: | | | |
| FEMA - United Way | 60,000 | 60,000 | - |
| Grandparents as Parents, FY12: | | | |
| Local Funds - Cash: | | | |
| Knox County | 25,468 | 25,468 | - |
| Community Contributions | 2,738 | 2,738 | - |
| Total Local Funds - Cash | 28,206 | 28,206 | - |
| Local Funds - In-Kind: | | | |
| In-Kind Revenue | 7,475 | 7,475 | - |
| Generational & Civic Engagement Grant: | | | |
| Community Contributions | 140 | - | (140) |
| Dreyfus Foundation | 10,000 | 10 | (9,990) |
| In-Kind Revenue | 6,000 | 78 | (5,922) |
| Total Generational & Civic Engagement Grant | 16,140 | 88 | (16,052) |
| National Family Caregiver Support: | | | |
| DHHS - ETHRA | 15,000 | 15,000 | - |
| Total Grandparents as Parents, FY12 | 66,821 | 50,769 | (16,052) |
| General Assistance, Stranded Traveler, FY11: | | | |
| Knox County | 888 | 888 | - |
| General Assistance, Stranded Traveler, FY12: | | | |
| United Way | 5,000 | 50 | (4,950) |
| Governor's Direct Allocation, FY12: | | | |
| Tennessee Governor's Grant | 25,000 | 25,000 | - |
| Homeward Bound, FY12: | | | |
| City of Knoxville - Disc Funds | 500 | 400 | (100) |
| Community Contributions | 500 | - | (500) |
| Total Homeward Bound, FY12 | 1,000 | 400 | (600) |
| Head Start/Daycare, FY12: | | | |
| Program: | | | |
| DHHS - TN Department of Human Services | 385,241 | 385,241 | - |
| Client Fees | 40,376 | 40,376 | - |
| Deferred Revenue | 150,473 | 150,473 | - |
| Total Head Start/Daycare, FY12 | 576,090 | 576,090 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|------------------|---|
| <i>HUD Project Succeed, FY12:</i> | | | |
| U.S. Department of Housing and Urban Development | 84,398 | 84,398 | - |
| City of Knoxville | 12,000 | 12,000 | - |
| Knox County | 5,135 | 5,135 | - |
| In-Kind Revenue | 6,535 | 6,532 | (3) |
| <i>Total HUD Project Succeed, FY11</i> | 108,068 | 108,065 | (3) |
| <i>HUD Project Succeed, FY13:</i> | | | |
| U.S. Department of Housing and Urban Development | 139,050 | 58,136 | (80,914) |
| City of Knoxville | 10,560 | 3,929 | (6,631) |
| Knox County | 21,798 | 7,858 | (13,940) |
| In-Kind Revenue | 2,405 | - | (2,405) |
| <i>Total HUD Project Succeed, FY13</i> | 173,813 | 69,923 | (103,890) |
| <i>Head Start Program, FY11:</i> | | | |
| U.S. Department of Health & Human Services | 3,766,071 | 3,522,379 | (243,692) |
| City of Knoxville | 20,000 | 20,000 | - |
| Knox County | 26,316 | 26,316 | - |
| Knox County - Capital | 106,152 | 106,152 | - |
| Client Fees | 1,684 | 1,684 | - |
| In-Kind Revenue | 1,062,189 | 1,062,189 | - |
| <i>Total Head Start Program, FY11</i> | 4,982,412 | 4,738,720 | (243,692) |
| <i>Head Start Program, FY12:</i> | | | |
| U.S. Department of Health & Human Services | 8,365,148 | 4,661,994 | (3,703,154) |
| City of Knoxville | 19,395 | - | (19,395) |
| Knox County | 29,499 | - | (29,499) |
| Knox County - Capital | 100,000 | - | (100,000) |
| Community Contributions | 1,000 | 100 | (900) |
| In-Kind Revenue | 1,941,393 | 900,481 | (1,040,912) |
| <i>Total Head Start Program, FY12</i> | 10,456,435 | 5,562,575 | (4,893,860) |
| <i>Head Start USDA/DHS Program, FY11:</i> | | | |
| USDA - TN Department of Human Services | 96,933 | 96,933 | - |
| <i>Head Start USDA/DHS Program, FY12:</i> | | | |
| USDA - TN Department of Human Services | 615,087 | 507,483 | (107,604) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| Senior Citizen Information & Referral Services, FY12: | | | |
| OOA Contract Service: | | | |
| OOA Service Contract | 19,292 | 19,292 | - |
| Local Funds: | | | |
| City of Knoxville | 19,974 | 19,461 | (513) |
| Community Contributions | 500 | - | (500) |
| Sponsors | 7,500 | 5,046 | (2,454) |
| United Way - First Allocation | 28,722 | 28,721 | (1) |
| United Way - Second Allocation | 9,574 | 8,750 | (824) |
| United Way - Designated | 3,000 | 2,454 | (546) |
| Total Local Funds | 69,270 | 64,432 | (4,838) |
| ET2 -1 -1 Contract Service: | | | |
| Community Contributions | 8,138 | 614 | (7,524) |
| United Way | 23,614 | 11,058 | (12,556) |
| United Way - First Allocation | 37,500 | 37,500 | - |
| United Way - Second Allocation | 12,500 | 12,500 | - |
| United Way - Designated | 500 | 49 | (451) |
| United Way - Anderson County | 9,750 | 8,979 | (771) |
| United Way - Blount County | 20,397 | 10,877 | (9,520) |
| United Way - Campbell County | 1,000 | 1,000 | - |
| United Way - Grainger County | 1,027 | 1,027 | - |
| United Way - Jefferson County | 340 | 340 | - |
| United Way - Loudon County | 8,625 | 8,625 | - |
| United Way - Monroe County | 250 | 250 | - |
| United Way - Roane County | 1,159 | 1,159 | - |
| United Way - Sevier County | 3,500 | 3,500 | - |
| United Way - Union County | 200 | 200 | - |
| Total ET2 -1 -1 Contract Service | 128,500 | 97,678 | (30,822) |
| Lion's Club: | | | |
| Lion's Club | 16,571 | 7,585 | (8,986) |
| Deferred Revenue | | | |
| | 100 | - | (100) |
| In-Kind Revenue - Local: | | | |
| | 4,900 | 4,900 | - |
| Total Senior Citizen Information & Referral Services, FY12 | 238,633 | 193,887 | (44,746) |
| Jobs for Tennessee Graduates, FY12: | | | |
| DOL ARRA - TN Department of Education | 15,581 | 15,581 | - |
| Mobile Meals Kitchen - Insurance Recovery, FY12: | | | |
| Knox County | 667,730 | 260,027 | (407,703) |
| Community Contributions | 25,000 | 22,987 | (2,013) |
| Insurance Recovery | 250,000 | - | (250,000) |
| Total Mobile Meals Kitchen - Insurance Recovery, FY12 | 942,730 | 283,014 | (659,716) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|------------------|---|
| <i>Mobile Meals Kitchen, FY12:</i> | | | |
| Knox County - Special Meals | 169,452 | 169,452 | - |
| Community Contributions | 5,000 | - | (5,000) |
| Meal Services - CAC | 26,400 | 12,377 | (14,023) |
| Meal Services - SNP Contract | 1,100,000 | 938,987 | (161,013) |
| Meal Services - After School Snack Program | 50,000 | 45,894 | (4,106) |
| Boys and Girls Club | 119,428 | 119,428 | - |
| Miscellaneous | 15,806 | - | (15,806) |
| Mid East Community Action Agency | 144,000 | 107,093 | (36,907) |
| Douglas Cherokee Economic Authority | 360,000 | 53,319 | (306,681) |
| Kitchen Sales | 50,000 | 42,645 | (7,355) |
| Insurance Recovery | 34,113 | 34,113 | - |
| <i>Total Mobile Meals Kitchen, FY12</i> | 2,074,199 | 1,523,308 | (550,891) |
| <i>Mobile Meals Kitchen - MOWAA, FY12:</i> | | | |
| Community Contributions | 7,500 | 7,500 | - |
| WalMart MOWAA | 50,000 | 50,000 | - |
| In-Kind Revenue | 5,000 | 5,000 | - |
| <i>Total Mobile Meals Kitchen - MOWAA, FY12</i> | 62,500 | 62,500 | - |
| <i>Low Income Heating Energy Assistance Program, FY12:</i> | | | |
| DHHS - Tennessee Department of Human Services | 3,565,221 | 3,565,221 | - |
| City of Knoxville | 8,890 | 2,524 | (6,366) |
| Knox County | 15,674 | 2,941 | (12,733) |
| <i>Total Low Income Heating Energy Assistance Program, FY12</i> | 3,589,785 | 3,570,686 | (19,099) |
| <i>KUB Laterals Program, FY11:</i> | | | |
| KUB | 54,800 | 49,381 | (5,419) |
| Deferred Revenue | 613 | 613 | - |
| <i>Total KUB Laterals Program, FY11</i> | 55,413 | 49,994 | (5,419) |
| <i>KUB Laterals Program, FY12:</i> | | | |
| KUB | 669,366 | 258,933 | (410,433) |
| <i>L T Ross Building, FY12:</i> | | | |
| L T Ross Building: | | | |
| City of Knoxville - Capital | 285,000 | 35,000 | (250,000) |
| Community Contributions | 100,000 | - | (100,000) |
| Program Income | 509 | 509 | - |
| LTR Space Costs | 488,298 | 396,746 | (91,552) |
| CAC Interdept Sales | 5,100 | 5,100 | - |
| Recycling | 175 | 175 | - |
| L T Ross Rent | 7,425 | 7,425 | - |
| Deferred Revenue | 73,282 | 73,281 | (1) |
| <i>Total L T Ross Building, FY12</i> | 959,789 | 518,236 | (441,553) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>Project Live, FY12:</i> | | | |
| Local Funds: | | | |
| Knox County | 215,071 | 215,071 | - |
| Community Contributions | 21,535 | 12,194 | (9,341) |
| Community Contributions - Special Needs | 6,466 | 6,466 | - |
| Community Contributions - Feed-A-Pet | 1,000 | - | (1,000) |
| Community Contributions - Carriker | 5,000 | 1,449 | (3,551) |
| Cedar Springs Grant | 5,000 | 5,000 | - |
| Total Local Funds | 254,072 | 240,180 | (13,892) |
| Office on Aging: | | | |
| OOA Service Contract | 51,336 | 51,336 | - |
| Sunrise Home Repair Project: | | | |
| Sunrise Foundation | 4,000 | 502 | (3,498) |
| Deferred Revenue | 500 | - | (500) |
| Total Sunrise Home Repair Project | 4,500 | 502 | (3,998) |
| Weiss Foundation: | | | |
| Weiss Foundation | 3,000 | 3,000 | - |
| National Family Caregiver Support: | | | |
| DHHS - ETHRA | 35,000 | 35,000 | - |
| Total Project Live, FY12 | 347,908 | 330,018 | (17,890) |
| <i>Affordable Medicine Options for Seniors Program, FY12:</i> | | | |
| Federal Funds - MIPPA: | | | |
| DHHS - ETHRA | 15,000 | 15,000 | - |
| Federal Funds - MIPPA Outreach: | | | |
| DHHS - ETHRA | 15,000 | 15,000 | - |
| Remote Learning Project: | | | |
| DHHS - ETHRA | 10,200 | 10,200 | - |
| Local Funds: | | | |
| Remote Learning Project | 14,613 | 14,235 | (378) |
| Community Contributions | 3,618 | 163 | (3,455) |
| Knox County | 35,228 | 35,228 | - |
| In-Kind Revenue | 5,096 | 2,140 | (2,956) |
| Total Local Funds | 58,555 | 51,766 | (6,789) |
| Total Affordable Medicine Options for Seniors Program, FY12 | 98,755 | 91,966 | (6,789) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| Morristown Project, FY12: | | | |
| HUD CDBG - City of Morristown | 27,500 | 12,449 | (15,051) |
| Nutrition Program, FY12: | | | |
| Nutrition Program: | | | |
| City of Knoxville | 3,065 | 3,065 | - |
| Knox County | 3,250 | 2,402 | (848) |
| Knox County - Food Policy | 436 | - | (436) |
| Community Contributions | 2,122 | 1,718 | (404) |
| Hunger Hike | 1,498 | 935 | (563) |
| Emergency Food Helpers | 8,000 | 218 | (7,782) |
| Total Nutrition Program, FY12 | 18,371 | 8,338 | (10,033) |
| Office on Aging, FY12: | | | |
| Office on Aging: | | | |
| DHHS - ETHRA | 307,968 | 307,968 | - |
| Knox County | 32,009 | 32,009 | - |
| Community Contributions | 7,769 | 7,769 | - |
| Total Office on Aging | 347,746 | 347,746 | - |
| OOA - Program Income: | | | |
| Program Income - OOA Transportation Fares | 4,500 | 3,802 | (698) |
| Program Income - O'Connor Transportation Fares | 1,500 | 542 | (958) |
| Total OOA - Program Income | 6,000 | 4,344 | (1,656) |
| Total Office on Aging, FY12 | 353,746 | 352,090 | (1,656) |
| O'Connor Senior Center, FY11: | | | |
| State: | | | |
| DHHS - ETHRA | 69,331 | 69,331 | - |
| City: | | | |
| City of Knoxville | 138,000 | 138,000 | - |
| Local - Health Services: | | | |
| Community Contributions | 13,010 | 1,060 | (11,950) |
| Program Income | 28,000 | 11,567 | (16,433) |
| Health Services | 995 | - | (995) |
| O'Connor Health Services | 1,005 | 1,004 | (1) |
| Total Local - Health Services | 43,010 | 13,631 | (29,379) |
| Local - Other Projects: | | | |
| Knox County | 26,000 | 25,345 | (655) |
| Community Contributions | 83,000 | 36,184 | (46,816) |
| Program Income | 10,000 | 7,288 | (2,712) |
| O'Connor Program Services | 1,300 | 135 | (1,165) |
| Scholarship Fund | 575 | 569 | (6) |
| Total Local - Other Projects | 120,875 | 69,521 | (51,354) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>O'Connor Senior Center, FY12 (continued):</i> | | | |
| Local - Dine-O-Mite-Diner: | | | |
| Community Contributions | 200 | - | (200) |
| Program Income | 500 | - | (500) |
| Meal Services - Dine-O-Mite-Diner - CAC | 210 | - | (210) |
| Total Local - Dine-O-Mite-Diner | 910 | - | (910) |
| Computer Program: | | | |
| Computer Services | 3,000 | 895 | (2,105) |
| Deferred Revenue | 12,000 | - | (12,000) |
| Total Computer Program | 15,000 | 895 | (14,105) |
| Daily Living Center: | | | |
| USDA - TN Department of Human Services | 13,000 | 10,423 | (2,577) |
| DHHS - TN Department of Human Services | 70,400 | 70,400 | - |
| DHHS - TennCare | 165,000 | 33,506 | (131,494) |
| Community Contributions | 900 | 500 | (400) |
| Program Income | 3,500 | 1,367 | (2,133) |
| Transportation - OOA | 10,000 | 10,000 | - |
| United Way - First Allocation | 8,298 | 8,298 | - |
| United Way - Second Allocation | 2,766 | 2,000 | (766) |
| United Way - Designated | 750 | 709 | (41) |
| Akima Club | 500 | - | (500) |
| In-Kind Revenue | 15,475 | 1,102 | (14,373) |
| Total Daily Living Center | 290,589 | 138,305 | (152,284) |
| O'Connor Advisory Board: | | | |
| Community Contributions | 8,000 | 7,918 | (82) |
| O'Connor Open | 22,000 | - | (22,000) |
| O'Connor Pancake Fest | 10,000 | - | (10,000) |
| Total O'Connor Advisory Board | 40,000 | 7,918 | (32,082) |
| Total O'Connor Senior Center, FY12 | 717,715 | 437,601 | (280,114) |
| <i>Rebate Program, FY12:</i> | | | |
| R DOE EECBG - City of Knoxville | 270,000 | 270,000 | - |
| City of Knoxville | 8,893 | 8,893 | - |
| Total Rebate Program, FY12 | 278,893 | 278,893 | - |
| <i>Reach, FY12:</i> | | | |
| U.S. Department of Housing and Urban Development | 62,215 | 62,215 | - |
| City of Knoxville | 6,000 | 5,165 | (835) |
| Knox County | 7,313 | 6,228 | (1,085) |
| In-Kind | 3,609 | 3,609 | - |
| Total Reach, FY12 | 79,137 | 77,217 | (1,920) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Reach, FY13:</i> | | | |
| U.S. Department of Housing and Urban Development | 104,580 | 39,843 | (64,737) |
| City of Knoxville | 10,130 | 3,078 | (7,052) |
| Knox County | 18,551 | 6,157 | (12,394) |
| <i>Total Reach, FY13</i> | 133,261 | 49,078 | (84,183) |
| <i>One Call Club for Seniors, FY12:</i> | | | |
| Robert Wood Johnson: | | | |
| Robert Wood Johnson Foundation | 67,469 | 67,469 | - |
| Local Funds: | | | |
| Knox County | 469 | - | (469) |
| Community Contributions | 76,961 | 36,025 | (40,936) |
| OCCS Membership Fees | 21,994 | 21,994 | - |
| Miscellaneous Private Fnd | 5,000 | - | (5,000) |
| In-Kind Revenue | 20,742 | 20,742 | - |
| Total Local Funds | 125,166 | 78,761 | (46,405) |
| Local - Cash Receipts: | | | |
| Client Fees | 5,000 | - | (5,000) |
| <i>Total One Call Club for Seniors, FY12</i> | 197,635 | 146,230 | (51,405) |
| <i>Retired Senior Volunteer Program, FY12:</i> | | | |
| Federal - Volunteer Support: | | | |
| U.S. Corporation on National & Community Service | 34,471 | 34,471 | - |
| Federal - Volunteer Expense: | | | |
| U.S. Corporation on National & Community Service | 2,435 | 2,435 | - |
| Local - Volunteer Support Cash: | | | |
| City of Knoxville | 450 | - | (450) |
| Knox County | 2,900 | 483 | (2,417) |
| Community Contributions | 830 | 830 | - |
| Training - CAC | 100 | 100 | - |
| Total Local - Volunteer Support Cash | 4,280 | 1,413 | (2,867) |
| In-Kind - Local - Volunteer Support: | 11,482 | 11,482 | - |
| Local - Volunteer Expense Cash: | | | |
| Career Closet | 2,850 | - | (2,850) |
| Recognition - CAC | 500 | - | (500) |
| Total Local - Volunteer Expense Cash | 3,350 | - | (3,350) |
| In-Kind - Local - Volunteer Expense: | 4,025 | 3,777 | (248) |
| <i>Total Retired Senior Volunteer Program, FY12</i> | 60,043 | 53,578 | (6,465) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Retired Senior Volunteer Program, FY13:</i> | | | |
| Federal - Volunteer Support: | | | |
| U.S. Corporation on National & Community Service | 46,863 | 11,479 | (35,384) |
| Federal - Volunteer Expense: | | | |
| U.S. Corporation on National & Community Service | 2,345 | - | (2,345) |
| Local - Volunteer Support Cash: | | | |
| City of Knoxville | 1,000 | - | (1,000) |
| Knox County | 3,000 | - | (3,000) |
| Community Contributions | 154 | - | (154) |
| Total Local - Volunteer Support Cash | 4,154 | - | (4,154) |
| In-Kind - Local - Volunteer Support: | 11,333 | - | (11,333) |
| Local - Volunteer Expense Cash: | | | |
| Knox County | 2,400 | - | (2,400) |
| Career Closet | 2,850 | 36 | (2,814) |
| Recognition - CAC | 1,500 | - | (1,500) |
| Total Local - Volunteer Expense Cash | 6,750 | 36 | (6,714) |
| In-Kind - Local - Volunteer Expense: | 4,885 | - | (4,885) |
| <i>Total Retired Senior Volunteer Program, FY13</i> | 76,330 | 11,515 | (64,815) |
| <i>Senior Companion Program, FY12:</i> | | | |
| Federal - Volunteer Support: Expense | | | |
| U.S. Corporation on National & Community Service | 111,334 | 111,334 | - |
| Federal - Volunteer Expense: | | | |
| U.S. Corporation on National & Community Service | 209,322 | 209,322 | - |
| In-Kind Revenue - Local - Volunteer Support Expense: | 30,569 | 30,569 | - |
| Local - Volunteer Expense Cash: | | | |
| DHHS - TennCare | 491 | 491 | - |
| TN Comm on Aging - ETHRA - Options | 16,000 | 7,464 | (8,536) |
| Knox County | 37,431 | 13,355 | (24,076) |
| Community Contributions | 11,336 | 11,336 | - |
| Sale of Gift Cards | 10 | - | (10) |
| Total Local - Volunteer Expense Cash | 65,268 | 32,646 | (32,622) |
| In-Kind Revenue - Local - Volunteer Expense: | 17,090 | 3,112 | (13,978) |
| Local - Volunteer Support Cash: | | | |
| City of Knoxville | 5,171 | 5,171 | - |
| Community Contributions | 900 | - | (900) |
| Deferred Revenue | 46 | - | (46) |
| Total Local - Volunteer Support Cash | 6,117 | 5,171 | (946) |
| <i>Total Senior Companion Program, FY12</i> | 439,700 | 392,154 | (47,546) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|------------------|---|
| Senior Employment and Training, FY12: | | | |
| Program: | | | |
| Knox County | 19,225 | 15,312 | (3,913) |
| Summer Feeding Program, FY11: | | | |
| USDA - TN Department of Human Services | 428,182 | 189,277 | (238,905) |
| Summer Feeding Program, FY12: | | | |
| USDA - TN Department of Human Services | 516,602 | 229,070 | (287,532) |
| Senior Nutrition Program, FY12: | | | |
| Federal - IIIC Congregate: | | | |
| USDA - ETHRA | 58,486 | 58,486 | - |
| DHHS - ETHRA | 320,204 | 320,204 | - |
| Community Contributions | 18,512 | 14,117 | (4,395) |
| Program Income | 13,143 | 13,143 | - |
| Meal Services - CAC | 20 | 20 | - |
| KCDC | 38,000 | 38,000 | - |
| In-Kind Revenue | 24,850 | 24,850 | - |
| Total Federal - IIIC Congregate | 473,215 | 468,820 | (4,395) |
| Federal - IIIC Home Delivered: | | | |
| USDA - ETHRA | 87,729 | 87,729 | - |
| DHHS - ETHRA | 493,010 | 493,010 | - |
| DHHS - TennCare | 56,093 | 56,093 | - |
| TN Commission on Aging and Disability - ETHRA | 46,422 | 45,992 | (430) |
| TN Commission on Aging and Disability - ETHRA - Options | 11,039 | 8,498 | (2,541) |
| Knox County | 20,853 | 11,211 | (9,642) |
| Community Contributions | 466,560 | 437,975 | (28,585) |
| Program Income | 73,149 | 39,123 | (34,026) |
| United Way - First Allocation | 80,250 | 80,250 | - |
| United Way - Second Allocation | 29,000 | 29,000 | - |
| United Way - Designated | 7,139 | 7,139 | - |
| Total Federal - IIIC Home Delivered | 1,371,244 | 1,296,020 | (75,224) |
| Federal - IIIC Transportation: | | | |
| DHHS - ETHRA | 34,020 | 32,141 | (1,879) |
| In-Kind Revenue | 4,002 | - | (4,002) |
| Total Federal - IIIC Transportation | 38,022 | 32,141 | (5,881) |
| Contract Services - MAMS: | | | |
| MAMS Sales | 20,000 | 15,162 | (4,838) |
| Local - City/County: | | | |
| City of Knoxville | 6,531 | 6,531 | - |
| Knox County | 13,262 | 13,262 | - |
| Total Local - City/County | 19,793 | 19,793 | - |
| Total Senior Nutrition Program, FY12 | 1,922,274 | 1,831,936 | (90,338) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>Snack Program, FY11:</i> | | | |
| USDA - TN Department of Human Services | 23,326 | 10,411 | (12,915) |
| City of Knoxville | 6,074 | 1,000 | (5,074) |
| Knox County | <u>2,506</u> | <u>360</u> | <u>(2,146)</u> |
| <i>Total Snack Program, FY11</i> | <u>31,906</u> | <u>11,771</u> | <u>(20,135)</u> |
| <i>Snack Program, FY12:</i> | | | |
| USDA - TN Department of Human Services | 93,860 | 35,483 | (58,377) |
| City of Knoxville | 5,000 | 3,301 | (1,699) |
| Knox County | <u>5,000</u> | <u>3,301</u> | <u>(1,699)</u> |
| <i>Total Snack Program, FY12</i> | <u>103,860</u> | <u>42,085</u> | <u>(61,775)</u> |
| <i>Special Community Services Project, FY12:</i> | | | |
| Community Leadership: | | | |
| City of Knoxville | 2,000 | 851 | (1,149) |
| Knox County | 1,000 | 1,000 | - |
| Miscellaneous | <u>4,890</u> | <u>4,883</u> | <u>(7)</u> |
| <i>Total Community Leadership</i> | <u>7,890</u> | <u>6,734</u> | <u>(1,156)</u> |
| Program Support: | | | |
| City of Knoxville | 70,456 | 70,456 | - |
| Knox County | 90,902 | 46,408 | (44,494) |
| Knox County - Capital | 20,000 | 20,000 | - |
| United Way | 18,616 | 18,615 | (1) |
| Insurance Recovery | 1,600 | 1,599 | (1) |
| Deferred Revenue | <u>212,784</u> | <u>-</u> | <u>(212,784)</u> |
| <i>Total Program Support</i> | <u>414,358</u> | <u>157,078</u> | <u>(257,280)</u> |
| Summer Adult Meals: | | | |
| Meal Services - CAC | <u>5,200</u> | <u>5,147</u> | <u>(53)</u> |
| <i>Total Special Community Services Project, FY12</i> | <u>427,448</u> | <u>168,959</u> | <u>(258,489)</u> |
| <i>THDA - Emergency Home Repair for the Elderly, FY12:</i> | | | |
| THDA - East Tennessee Development District | 12,500 | 10,292 | (2,208) |
| Knox County | <u>60</u> | <u>-</u> | <u>(60)</u> |
| <i>Total THDA - Emergency Home Repair for the Elderly, FY12</i> | <u>12,560</u> | <u>10,292</u> | <u>(2,268)</u> |
| <i>Training Enterprise, FY12:</i> | | | |
| Training Enterprise Program: | | | |
| Registration Fees | 7,608 | - | (7,608) |
| Training Fees | 90,504 | 26,122 | (64,382) |
| Class Fees | <u>35,561</u> | <u>35,561</u> | <u>-</u> |
| <i>Total Training Enterprise, FY12</i> | <u>133,673</u> | <u>61,683</u> | <u>(71,990)</u> |
| <i>THDA - Homeless Prevention & Rapid Rehousing, FY12:</i> | | | |
| HUD ARRA - TN Housing Development Agency | <u>112,411</u> | <u>112,411</u> | <u>-</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|------------------|---|
| <i>Transportation - Job Access, FY12:</i> | | | |
| TDOT - TPO - Jobs Access | 301,530 | 262,358 | (39,172) |
| DHHS - TN Department of Rehab Services | 3,370 | 3,370 | - |
| Community Contributions | 84,100 | 84,086 | (14) |
| Transportation Fares - Jobs Access | 11,000 | 9,938 | (1,062) |
| <i>Total Transportation - Job Access, FY12</i> | 400,000 | 359,752 | (40,248) |
| <i>Transportation, FY12:</i> | | | |
| Program: | | | |
| U.S. Department of Transportation ARRA | 17,864 | 17,863 | (1) |
| DHHS - TN Dept of Child Services | 1,000 | 648 | (352) |
| DHHS - TennCare - Americhoice | 1,408,808 | 1,357,221 | (51,587) |
| DHHS - TennCare - Southeastran | 180,000 | 115,641 | (64,359) |
| DOT - ETHRA Section 5311 | 65,000 | 65,000 | - |
| TDOT - Capital | 500,000 | 362,862 | (137,138) |
| Knox County | 221,963 | 221,963 | - |
| Knox County - Capital | 187,455 | 128,908 | (58,547) |
| Community Contributions | 1,960 | 1,960 | - |
| Transportation Fares - Jobs Access | 396 | 396 | - |
| Transportation - SNP | 320,969 | 320,969 | - |
| Transportation - CSBG | 46,908 | 46,908 | - |
| Transportation - OOA | 23,140 | 23,140 | - |
| Energy & Housing Services - CAC | 48,150 | 48,150 | - |
| Transportation - Other CAC Programs | 53,834 | 53,834 | - |
| Transportation - Jobs Access | 400,000 | 359,752 | (40,248) |
| Lawler-Wood Foundation | 2,500 | 2,400 | (100) |
| Mercy Health Systems | 348,000 | 1,090 | (346,910) |
| Miscellaneous Private Funding | 207,172 | 207,171 | (1) |
| Sale of Vehicles | 6,998 | 6,998 | - |
| Insurance Recovery | 25,000 | 9,113 | (15,887) |
| Deferred Revenue | 211,192 | 211,192 | - |
| <i>Total Transportation, FY12</i> | 4,278,309 | 3,563,179 | (715,130) |
| <i>Taxicab Project, FY12:</i> | | | |
| Community Contributions | 2,000 | - | (2,000) |
| In-Kind Revenue | 5,500 | - | (5,500) |
| <i>Total Taxicab Project, FY12</i> | 7,500 | - | (7,500) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>HPRP - Case Management, FY12:</i> | | | |
| HUD ARRA - City of Knoxville | 117,305 | 117,305 | - |
| KCDC | 462 | 312 | (150) |
| HUD CDBG - City of Knoxville | 100,000 | 91,627 | (8,373) |
| City of Knoxville | 9,539 | 6,485 | (3,054) |
| <i>Total HPRP - Case Management, FY12</i> | 227,306 | 215,729 | (11,577) |
| <i>Utility Assistance Project, FY12:</i> | | | |
| Community Contributions | 6,391 | 2,326 | (4,065) |
| Energy & Housing Services - CAC | 10 | - | (10) |
| KUB | 137,593 | 82,299 | (55,294) |
| KUB - Citgo Project | 360 | 360 | - |
| Deferred Revenue | 10 | - | (10) |
| <i>Total Utility Assistance Project, FY12</i> | 144,364 | 84,985 | (59,379) |
| <i>Vacant Lots Program, FY12:</i> | | | |
| City of Knoxville | - | (710) | (710) |
| City of Knoxville - Rec De | 2,000 | 2,000 | - |
| In-Kind Revenue | 3,335 | 3,335 | - |
| <i>Total Vacant Lots Program, FY12</i> | 5,335 | 4,625 | (710) |
| <i>Volunteer Assisted Transportation Program, FY12:</i> | | | |
| New Freedom Operating Match: | | | |
| DHHS - TennCare - AmeriChoice | 6,067 | - | (6,067) |
| Community Contributions | 34,908 | - | (34,908) |
| Transportation Fares - Social & Rec | 14,006 | - | (14,006) |
| Sale of Pilot Gas Cards | 2,420 | - | (2,420) |
| Insurance Recovery | 2,099 | 653 | (1,446) |
| <i>Total New Freedom Operating Match</i> | 59,500 | 653 | (58,847) |
| New Freedom Operating Funds: | | | |
| DOT - Tennessee Department of Transportation | 158,078 | 97,027 | (61,051) |
| Tennessee Department of Transportation | 65,497 | 65,497 | - |
| In-Kind Revenue | 92,122 | 92,122 | - |
| <i>Total New Freedom Operating Funds</i> | 315,697 | 254,646 | (61,051) |
| <i>Total Volunteer Assisted Transportation Program, FY12</i> | 375,197 | 255,299 | (119,898) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------------|---|
| <i>Weatherization Assistance Program, FY12:</i> | | | |
| DOE - TN Department of Human Services | 498,665 | 464,633 | (34,032) |
| City of Knoxville | 2,196 | 2,196 | - |
| Deferred Revenue | 27 | 27 | - |
| <i>Total Weatherization Assistance Program, FY12</i> | 500,888 | 466,856 | (34,032) |
| <i>World Changers, FY11:</i> | | | |
| HUD CDBG - Knox County | 1,312 | 1,312 | - |
| Deferred Revenue | 1,769 | 1,769 | - |
| <i>Total World Changers, FY11</i> | 3,081 | 3,081 | - |
| <i>Workforce Administration Program, FY12:</i> | | | |
| City of Knoxville | 22,000 | 6,785 | (15,215) |
| Knox County | 40,000 | 14,705 | (25,295) |
| <i>Total Workforce Administration Program, FY12</i> | 62,000 | 21,490 | (40,510) |
| <i>Weatherization ARRA, FY11:</i> | | | |
| DOE - TN Department of Human Services | 273,281 | 273,129 | (152) |
| City of Knoxville | 16,376 | 16,376 | - |
| Knox County | 31,565 | 31,565 | - |
| <i>Total Weatherization ARRA, FY11</i> | 321,222 | 321,070 | (152) |
| <i>Program Activity, FY12:</i> | - | 22,036 | 22,036 |
| <i>Interest Earned, FY12:</i> | - | 5,392 | 5,392 |
| TOTAL CONDUCT AND ADMINISTRATION FUND | \$ 45,161,900 | \$ 34,547,275 | \$ (10,614,625) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Aging Program Shared Cost, FY12:</i> | | | |
| Aging Shared Support Cost: | | | |
| Personnel | \$ 160,000 | \$ 163,048 | \$ (3,048) |
| Fringe Benefits | 65,600 | 64,268 | 1,332 |
| Supplies | 6,000 | 5,956 | 44 |
| Travel | 1,000 | 464 | 536 |
| Communications | 3,000 | 6,763 | (3,763) |
| Printing | 200 | 213 | (13) |
| Professional Services | 4,000 | 3,369 | 631 |
| Occupancy | 1,000 | - | 1,000 |
| Insurance | 500 | - | 500 |
| Other | 500 | 549 | (49) |
| CAC Administrative Costs | 22,400 | 16,081 | 6,319 |
| Total Aging Shared Support Cost | 264,200 | 260,711 | 3,489 |
| Aging Shared - Director: | | | |
| Personnel | 75,000 | 69,697 | 5,303 |
| Fringe Benefits | 30,750 | 27,489 | 3,261 |
| CAC Administrative Costs | 10,500 | 7,119 | 3,381 |
| Total Aging Shared - Director | 116,250 | 104,305 | 11,945 |
| <i>Total Aging Program Shared Cost, FY11</i> | 380,450 | 365,016 | 15,434 |
| <i>Head Start Adjustment Non-Federal, FY12:</i> | | | |
| Personnel | 202,592 | 202,592 | - |
| Fringe Benefits | 89,706 | 89,706 | - |
| CAC Administrative Costs | 19,223 | 19,223 | - |
| <i>Total Head Start Adjustment Non-Federal, FY12</i> | 311,521 | 311,521 | - |
| <i>AmeriCorps, FY11:</i> | | | |
| Federal - PDAT: | | | |
| Supplies | 1,726 | 1,726 | - |
| Travel | 360 | 360 | - |
| Other | 1,350 | 1,350 | - |
| Total Federal - PDAT | 3,436 | 3,436 | - |
| Federal - Support Cost: | | | |
| Member Living Allowance | 4,515 | 4,515 | - |
| Participant Fringe Benefits | 177 | 218 | (41) |
| Total Federal - Support Cost | 4,692 | 4,733 | (41) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>AmeriCorps, FY11 (continued):</i> | | | |
| Local Cash - Operations: | | | |
| Personnel | 12,023 | 12,023 | - |
| Fringe Benefits | 5,492 | 5,492 | - |
| Supplies | 72 | 71 | 1 |
| Travel | 9,509 | 9,508 | 1 |
| Other | 3,363 | 3,362 | 1 |
| CAC Administrative Costs | 2,228 | 2,228 | - |
| Total Local Cash - Operations | <u>32,687</u> | <u>32,684</u> | <u>3</u> |
| Local Cash - Support: | | | |
| Participant Fringe Benefits | <u>2,477</u> | <u>2,436</u> | <u>41</u> |
| Local Cash - Cobra Insurance | | | |
| Participant Fringe Benefits - Cobra | <u>413</u> | <u>144</u> | <u>269</u> |
| Total AmeriCorps, FY11 | <u>43,705</u> | <u>43,433</u> | <u>272</u> |
| <i>AmeriCorps, FY12:</i> | | | |
| Federal - Support Cost: | | | |
| Member Living Allowance | 472,000 | 474,266 | (2,266) |
| Participant Fringe Benefits | 44,708 | 39,151 | 5,557 |
| Supplies | 3,267 | - | 3,267 |
| Total Federal - Support Cost | <u>519,975</u> | <u>513,417</u> | <u>6,558</u> |
| Local Cash - Operations: | | | |
| Personnel | 99,371 | 88,301 | 11,070 |
| Fringe Benefits | 45,100 | 34,066 | 11,034 |
| Supplies | 9,900 | 9,938 | (38) |
| Travel | 7,520 | 6,108 | 1,412 |
| Professional Services | - | 775 | (775) |
| Audit Services | 780 | - | 780 |
| Training | 1,337 | 1,337 | - |
| Other | 28,000 | 27,936 | 64 |
| CAC Administrative Costs | 7,670 | 7,670 | - |
| Total Local Cash - Operations | <u>199,678</u> | <u>176,131</u> | <u>23,547</u> |
| Local Cash - Support: | | | |
| Participant Fringe Benefits | <u>40,000</u> | <u>39,673</u> | <u>327</u> |
| Local Cash - Cobra Insurance | | | |
| Participant Fringe Benefits - Cobra | <u>6,500</u> | <u>5,641</u> | <u>859</u> |
| Total AmeriCorps, FY12 | <u>766,153</u> | <u>734,862</u> | <u>31,291</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--------------------------------------|-------------------------|---------------|---|
| CAAN Program, FY12: | | | |
| CAAN Direct Job Cost: | | | |
| Contracted Services | 3,909 | 3,909 | - |
| Occupancy | 406 | 406 | - |
| Total CAAN Direct Job Cost | 4,315 | 4,315 | - |
| CAAN Program Operations Cost: | | | |
| Personnel | 19,674 | 19,674 | - |
| Fringe Benefits | 2,239 | 2,239 | - |
| Supplies | 157 | 157 | - |
| Communications | 323 | 323 | - |
| Contract Services | 16 | 16 | - |
| Audit Services | 10 | 10 | - |
| Occupancy | 1,626 | 1,626 | - |
| Insurance | 3,204 | 3,204 | - |
| Other | 22 | 22 | - |
| CAC Administrative Costs | 1,912 | 1,912 | - |
| Total CAAN Program Operations Cost | 29,183 | 29,183 | - |
| Total CAAN Program, FY12 | 33,498 | 33,498 | - |
| Aging Special Projects, FY12: | | | |
| Local Cash: | | | |
| Supplies | 2,945 | 5,826 | (2,881) |
| Travel | 4,850 | 2,252 | 2,598 |
| Communications | 550 | 57 | 493 |
| Printing | 4,650 | 907 | 3,743 |
| Professional Services | 5,000 | 2,149 | 2,851 |
| Insurance | 1,500 | 370 | 1,130 |
| Other | 49,700 | 2,006 | 47,694 |
| Total Local Cash | 69,195 | 13,567 | 55,628 |
| Low Vision Support: | | | |
| Supplies | 597 | - | 597 |
| Client Support Services | 1,200 | 1,297 | (97) |
| In-Kind | 1,988 | 1,988 | - |
| Total Low Vision Support | 3,785 | 3,285 | 500 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Aging Special Projects, FY12 (continued):</i> | | | |
| Gift of Sight and Hearing: | | | |
| Program Supplies - Eyeglasses | 10,000 | 9,722 | 278 |
| Program Supplies - Hearing Aides | 30,000 | 26,573 | 3,427 |
| Program Supplies - Dentures | 11,722 | 12,350 | (628) |
| Total Gift of Sight and Hearing | 51,722 | 48,645 | 3,077 |
| Cptrs for Homebound & Isolated Persons: | | | |
| Supplies | 500 | 157 | 343 |
| Travel | 300 | - | 300 |
| Communications | 600 | 80 | 520 |
| Contract Services | 1,650 | 563 | 1,087 |
| Computer Services | 250 | - | 250 |
| Maintenance & Repair | 500 | - | 500 |
| Occupancy | 4,200 | 4,239 | (39) |
| In-Kind | 500 | - | 500 |
| Total Cptrs for Homebound & Isolated Persons | 8,500 | 5,039 | 3,461 |
| Knox Paws: | | | |
| Supplies | 100 | 566 | (466) |
| Contract Services | 19,180 | 5,530 | 13,650 |
| Other | 100 | 267 | (167) |
| Client Support Services | 100 | 2,575 | (2,475) |
| Total Knox Paws | 19,480 | 8,938 | 10,542 |
| Banfield Charitable Trust: | | | |
| Supplies | 400 | - | 400 |
| Travel | 100 | - | 100 |
| Contract Services | 1,200 | - | 1,200 |
| Professional Services | 800 | 2,500 | (1,700) |
| Total Banfield Charitable Trust | 2,500 | 2,500 | - |
| Aging - A Family Affair: | | | |
| Supplies | 7,500 | 489 | 7,011 |
| Printing | 1,000 | 735 | 265 |
| Contracted Services | 14,500 | 4,797 | 9,703 |
| Total Aging - A Family Affair | 23,000 | 6,021 | 16,979 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Aging Special Projects, FY12 (continued):</i> | | | |
| Publications: | | | |
| Personnel | 1,000 | - | 1,000 |
| Fringe Benefits | 410 | - | 410 |
| Supplies | 2,000 | 554 | 1,446 |
| Travel | 50 | - | 50 |
| Printing | 41,000 | 22,609 | 18,391 |
| Contracted Services | 5,000 | 9,865 | (4,865) |
| CAC Administrative Costs | 140 | - | 140 |
| Total Publications | 49,600 | 33,028 | 16,572 |
| <i>Total Aging Special Projects, FY12</i> | 227,782 | 121,023 | 106,759 |
| <i>Beardsley Farm, FY12:</i> | | | |
| Program: | | | |
| Personnel | 30,432 | 30,432 | - |
| Fringe Benefits | 12,230 | 12,229 | 1 |
| Supplies | 9,412 | 4,411 | 5,001 |
| Travel | 901 | - | 901 |
| Communications | 918 | 918 | - |
| Postage | 66 | 66 | - |
| Contracted Services | 20,000 | - | 20,000 |
| Professional Services | 84 | 83 | 1 |
| Maintenance & Repair | 1,226 | 1,226 | - |
| Equipment Rental & Maintenance | 200 | 200 | - |
| Utilities | 3,173 | 3,173 | - |
| Occupancy | 1,506 | 1,506 | - |
| Insurance | 504 | 504 | - |
| Other | 2,319 | 2,319 | - |
| CAC Administrative Costs | 3,032 | 3,032 | - |
| Total Beardsley Farm, FY12 | 86,003 | 60,099 | 25,904 |
| <i>Broadway Emergency Services, FY12:</i> | | | |
| Client Services | 13,000 | 10,213 | 2,787 |
| <i>City Rehab Program, FY12:</i> | | | |
| Program Costs: | | | |
| Personnel | 93,093 | 93,093 | - |
| Fringe Benefits | 35,728 | 35,728 | - |
| Supplies | 71,087 | 71,087 | - |
| Communications | 3,054 | 3,054 | - |
| Contracted Services | 145,415 | 145,415 | - |
| Audit Services | 267 | 267 | - |
| Transportation | 10,369 | 10,369 | - |
| Occupancy | 3,645 | 3,644 | 1 |
| Insurance | 1,779 | 1,779 | - |
| Other | 3,359 | 2,123 | 1,236 |
| CAC Administrative Costs | 9,529 | 9,529 | - |
| Housing Program Support Allocation | 54,675 | 54,675 | - |
| Total City Rehab Program, FY12 | 432,000 | 430,763 | 1,237 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Crisis Intervention - Client Specific Program, FY12:</i> | | | |
| Crisis Intervention: | | | |
| Client Services | 5,668 | 4,816 | 852 |
| <i>City Minor Home Repair, FY12:</i> | | | |
| Service Costs: | | | |
| Personnel | 94,985 | 33,290 | 61,695 |
| Fringe Benefits | 32,295 | 11,805 | 20,490 |
| Supplies | 20,000 | 13,069 | 6,931 |
| Travel | 150 | 10 | 140 |
| Communications | 1,500 | 2,549 | (1,049) |
| Contracted Services | 72,052 | 148,438 | (76,386) |
| Professional Services | 1,250 | - | 1,250 |
| Audit Services | 250 | 422 | (172) |
| Transportation | 4,000 | 1,431 | 2,569 |
| Occupancy | 11,072 | 9,246 | 1,826 |
| Insurance | 750 | 1,646 | (896) |
| Other | 1,000 | 370 | 630 |
| Housing Program Support Allocation | 31,502 | 45,836 | (14,334) |
| Housing Client Services Allocation | 35,484 | 38,179 | (2,695) |
| CAC Administrative Costs | 7,008 | 2,885 | 4,123 |
| <i>Total City Minor Home Repair, FY12</i> | 313,298 | 309,176 | 4,122 |
| <i>Commodities Program, FY11:</i> | | | |
| Program: | | | |
| Personnel | 12,000 | 6,582 | 5,418 |
| Fringe Benefits | 4,000 | 1,521 | 2,479 |
| Professional Services | 50 | - | 50 |
| Occupancy | 5,955 | 4,950 | 1,005 |
| Insurance | 1,000 | - | 1,000 |
| Other | 14,270 | 3,374 | 10,896 |
| CAC Administrative Costs | 1,080 | 645 | 435 |
| <i>Total Commodities Program, FY11</i> | 38,355 | 17,072 | 21,283 |
| <i>Commodities Program, FY12:</i> | | | |
| Program: | | | |
| Personnel | 34,554 | 18,394 | 16,160 |
| Fringe Benefits | 12,000 | 4,706 | 7,294 |
| Travel | 8,949 | - | 8,949 |
| Professional Services | 200 | - | 200 |
| Occupancy | 20,767 | 12,582 | 8,185 |
| Insurance | 250 | - | 250 |
| Other | 30,941 | 8,154 | 22,787 |
| CAC Administrative Costs | 4,500 | 1,736 | 2,764 |
| <i>Total Commodities Program, FY12</i> | 112,161 | 45,572 | 66,589 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>County Rehab Program, FY11:</i> | | | |
| County Rehab Level 1: | | | |
| Personnel | 10,954 | 10,954 | - |
| Fringe Benefits | 5,068 | 5,068 | - |
| Supplies | 4,322 | 4,322 | - |
| Communications | 780 | 780 | - |
| Contracted Services | 24,964 | 24,964 | - |
| Transportation | 1,952 | 1,952 | - |
| Occupancy | 902 | 902 | - |
| Other | 75 | 75 | - |
| CAC Administrative Costs | 1,401 | 1,401 | - |
| Housing Program Support Allocation | 13,608 | 13,608 | - |
| Housing Client Services Allocation | 11,498 | 11,498 | - |
| <i>Total County Rehab Program, FY11</i> | 75,524 | 75,524 | - |
| <i>County Rehab Program, FY12:</i> | | | |
| County Rehab Level 1: | | | |
| Personnel | 40,543 | 34,543 | 6,000 |
| Fringe Benefits | 15,927 | 13,527 | 2,400 |
| Supplies | 9,111 | 9,111 | - |
| Communications | 3,892 | 3,892 | - |
| Contracted Services | 331,707 | 320,745 | 10,962 |
| Audit Services | - | 694 | (694) |
| Transportation | 940 | 940 | - |
| Occupancy | 9,927 | 9,927 | - |
| Insurance | 2,111 | 2,111 | - |
| Other | 695 | 695 | - |
| Housing Program Support Allocation | 55,633 | 55,633 | - |
| Housing Client Services Allocation | 97,065 | 97,065 | - |
| Total County Rehab Level 1 | 567,551 | 548,883 | 18,668 |
| County Rehab Level 2: | | | |
| CAC Administrative Costs | 3,235 | 3,235 | - |
| <i>Total County Rehab Program, FY12</i> | 570,786 | 552,118 | 18,668 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Crisis Intervention, FY12:</i> | | | |
| Program: | | | |
| Supplies | 400 | - | 400 |
| Maintenance & Repair | 1,734 | - | 1,734 |
| Insurance | 1,500 | - | 1,500 |
| Other | 500 | 25 | 475 |
| Client Services | 10,503 | 1,603 | 8,900 |
| Total Program | 14,637 | 1,628 | 13,009 |
| Client Services - Clearinghouse | | | |
| Client Services | 50 | - | 50 |
| Client Services - E Neighborhood Center: | | | |
| Client Services | 5,035 | 4,825 | 210 |
| Client Services - W Neighborhood Center: | | | |
| Client Services | 1,275 | 1,425 | (150) |
| Client Services - Ladies of Charity: | | | |
| Client Services | 15,600 | 13,500 | 2,100 |
| Client Services - South Center: | | | |
| Client Services | 4,125 | 2,595 | 1,530 |
| Client Services - Trinity United Methodist: | | | |
| Client Services | 650 | 525 | 125 |
| Total Crisis Intervention, FY12 | 41,372 | 24,498 | 16,874 |
| <i>Community Services Block Grant, FY12:</i> | | | |
| Neighborhood Centers: | | | |
| Personnel | 383,345 | 350,270 | 33,075 |
| Fringe Benefits | 139,824 | 133,998 | 5,826 |
| Supplies | 5,350 | 4,447 | 903 |
| Travel | 2,860 | 2,391 | 469 |
| Communications | 17,100 | 17,373 | (273) |
| Postage | 305 | 195 | 110 |
| Printing | 450 | 120 | 330 |
| Professional Services | 50 | 636 | (586) |
| Transportation | 100 | - | 100 |
| Equipment Rental | 7,850 | 7,726 | 124 |
| Training | 600 | - | 600 |
| Occupancy | 65,675 | 65,516 | 159 |
| Insurance | 224 | 224 | - |
| CAC Administrative Costs | 35,442 | 34,679 | 763 |
| Total Neighborhood Centers | 659,175 | 617,575 | 41,600 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Community Services Block Grant, FY12 (continued):</i> | | | |
| Transportation Services: | | | |
| Transportation | 46,942 | 46,908 | 34 |
| | | | |
| Nutrition Services: | | | |
| Personnel | 31,846 | 31,460 | 386 |
| Fringe Benefits | 12,143 | 12,129 | 14 |
| Supplies | 900 | 776 | 124 |
| Travel | 5,120 | 5,040 | 80 |
| Communications | 210 | 165 | 45 |
| Postage | 30 | 7 | 23 |
| Printing | 65 | - | 65 |
| Professional Services | 10 | 55 | (45) |
| Equipment Rental | 160 | 87 | 73 |
| Training | 10 | - | 10 |
| Occupancy | 979 | 684 | 295 |
| Insurance | 608 | 558 | 50 |
| CAC Administrative Costs | 3,227 | 3,149 | 78 |
| | | | |
| Total Nutrition Services | 55,308 | 54,110 | 1,198 |
| | | | |
| Elderly Assistance: | | | |
| Personnel | 121,988 | 121,934 | 54 |
| Fringe Benefits | 47,468 | 47,420 | 48 |
| CAC Administrative Costs | 12,284 | 12,023 | 261 |
| | | | |
| Total Elderly Assistance | 181,740 | 181,377 | 363 |
| | | | |
| <i>Total Community Services Block Grant, FY12</i> | 943,165 | 899,970 | 43,195 |
| | | | |
| <i>Computer Technology Program, FY12:</i> | | | |
| Personnel | 58,801 | 58,801 | - |
| Fringe Benefits | 23,374 | 23,374 | - |
| Supplies | 125 | 125 | - |
| Communications | 7,686 | 7,686 | - |
| Capital | 1,076 | 1,076 | - |
| Occupancy | 5,535 | 5,535 | - |
| Other | 101 | 101 | - |
| CAC Administrative Costs | 5,811 | 5,811 | - |
| | | | |
| <i>Total Computer Technology Program, FY12</i> | 102,509 | 102,509 | - |
| | | | |
| <i>Dental Services, FY12:</i> | | | |
| Contracted Services | 1,000 | - | 1,000 |
| Professional Services | 21,759 | - | 21,759 |
| Other | 200 | - | 200 |
| | | | |
| <i>Total Dental Services, FY12</i> | 22,959 | - | 22,959 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>East Tennessee Foundation, Contract Services, FY12:</i> | | | |
| Contracted Services | 75,544 | 75,544 | - |
| Supplies | 22,009 | 21,497 | 512 |
| <i>Total East Tennessee Foundation, Contract Services, FY12</i> | 97,553 | 97,041 | 512 |
| <i>Early Head Start Expansion, ARRA, 9/11:</i> | | | |
| ARRA Early Head Start AD: | | | |
| Personnel | 123,522 | 123,522 | - |
| Fringe Benefits | 45,159 | 45,159 | - |
| Supplies | 103,325 | 103,325 | - |
| Travel | 9,467 | - | 9,467 |
| Professional Services | 212,716 | 9,467 | 203,249 |
| Capital - Vehicles | - | 212,716 | (212,716) |
| Other - Program-Specific | 94,167 | 94,167 | - |
| CAC Administrative Costs | 13,060 | 13,060 | - |
| Total ARRA Early Head Start AD | 601,416 | 601,416 | - |
| ARRA Early Head Start T & TA: | | | |
| Training | 35,132 | 31,306 | 3,826 |
| ARRA Early Head Start - In-Kind: | | | |
| In-Kind | 62,130 | 62,130 | - |
| Total Early Head Start Expansion, ARRA, 9/11 | 698,678 | 694,852 | 3,826 |
| <i>Energy & Housing Special Projects, FY12:</i> | | | |
| Personnel | 40,532 | 40,532 | - |
| Fringe Benefits | 12,437 | 12,437 | - |
| Supplies | 2,506 | 2,506 | - |
| Travel | 44 | 44 | - |
| Communications | 492 | 492 | - |
| Contracted Services | 144 | 144 | - |
| Transportation | 36 | 36 | - |
| Other | 3,990 | 3,990 | - |
| CAC Administrative Costs | 3,679 | 3,679 | - |
| Housing Program Support Allocation | 11,865 | 11,865 | - |
| Total Energy & Housing Special Projects, FY12 | 75,725 | 75,725 | - |
| <i>East Neighborhood Center Tutoring Program, FY12:</i> | | | |
| Supplies | 3,400 | 2,616 | 784 |
| Client Services | 2,900 | 1,843 | 1,057 |
| Total East Neighborhood Center Tutoring Program, FY12 | 6,300 | 4,459 | 1,841 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>Emergency Services, FY11:</i> | | | |
| Program: | | | |
| Client Services | 15,000 | 15,000 | - |
| Local - In Kind: | | | |
| In Kind | 15,000 | 15,000 | - |
| <i>Total Emergency Services, FY11</i> | <u>30,000</u> | <u>30,000</u> | <u>-</u> |
| <i>Emergency Services, FY12:</i> | | | |
| Program: | | | |
| Client Services | 10,500 | 10,500 | - |
| Homeless Prevention Services: | | | |
| Client Services | 5,331 | 5,331 | - |
| Local - In Kind: | | | |
| In Kind | 21,934 | 21,934 | - |
| <i>Total Emergency Services, FY12</i> | <u>37,765</u> | <u>37,765</u> | <u>-</u> |
| <i>Emergency Food & Shelter Program, FY12:</i> | | | |
| Supplies | 33,774 | 33,774 | - |
| <i>Foster Grandparent Program, FY12:</i> | | | |
| Federal Funds - Volunteer Support: | | | |
| Personnel | 58,809 | 59,855 | (1,046) |
| Fringe Benefits | 23,227 | 23,227 | - |
| Supplies | 1,200 | 1,119 | 81 |
| Travel | 994 | 141 | 853 |
| Communications | 168 | 159 | 9 |
| Postage | 540 | 992 | (452) |
| Printing | 120 | 226 | (106) |
| Audit Services | 600 | 526 | 74 |
| Occupancy | 2,664 | 2,917 | (253) |
| Insurance | 840 | - | 840 |
| CAC Administrative Costs | 5,904 | 5,904 | - |
| Total Federal Funds - Volunteer Support | <u>95,066</u> | <u>95,066</u> | <u>-</u> |
| Federal Funds - Volunteer Expense: | | | |
| Personnel - Volunteer Stipends | 276,700 | 278,128 | (1,428) |
| Professional Services | 240 | - | 240 |
| Transportation | 63,887 | 62,684 | 1,203 |
| Insurance | 743 | 758 | (15) |
| Total Federal Funds - Volunteer Expense | <u>341,570</u> | <u>341,570</u> | <u>-</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Foster Grandparent Program, FY12 (continued):</i> | | | |
| Local Funds - Volunteer Support Cash: | | | |
| Personnel | 2,290 | - | 2,290 |
| Fringe Benefits | 939 | - | 939 |
| Other | 1,850 | 5,400 | (3,550) |
| CAC Administrative Costs | 321 | - | 321 |
| Total Local Funds - Volunteer Support Cash | 5,400 | 5,400 | - |
| Local Funds - Volunteer Support In Kind: | | | |
| In-Kind | 17,798 | 17,798 | - |
| Local Funds - Volunteer Expense Cash: | | | |
| Participant Wages - Stipends | 4,000 | 1,341 | 2,659 |
| Supplies | 4,000 | 5,337 | (1,337) |
| Transportation | 10,302 | 4,976 | 5,326 |
| Recognition | 2,500 | 1,900 | 600 |
| Total Local Funds - Volunteer Expense Cash | 20,802 | 13,554 | 7,248 |
| Local Funds - Volunteer Expense In Kind: | | | |
| In-Kind | 33,198 | 33,198 | - |
| Total Foster Grandparent Program, FY12 | 513,834 | 506,586 | 7,248 |
| <i>Families in Need, FY12:</i> | | | |
| Federal Funds: | | | |
| Personnel | 36,334 | 36,334 | - |
| Fringe Benefits | 14,399 | 14,399 | - |
| Travel | 105 | 105 | - |
| Communications | 878 | 878 | - |
| Client Support Services | 9,469 | 9,469 | - |
| Total Federal Funds | 61,185 | 61,185 | - |
| Local Support: | | | |
| Supplies | 599 | 411 | 188 |
| Travel | 550 | 1,006 | (456) |
| Communications | 1,379 | - | 1,379 |
| Printing | 25 | - | 25 |
| Professional Services | 300 | - | 300 |
| Occupancy | 6,463 | 3,528 | 2,935 |
| Insurance | 170 | - | 170 |
| CAC Administrative Costs | 4,570 | 3,485 | 1,085 |
| Total Local Support | 14,056 | 8,430 | 5,626 |
| In-Kind: | | | |
| In-Kind | 9,201 | 9,201 | - |
| Total Families in Need, FY12 | 84,442 | 78,816 | 5,626 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Families in Need, FY13:</i> | | | |
| Federal Funds: | | | |
| Personnel | 58,445 | 17,675 | 40,770 |
| Fringe Benefits | 23,378 | 6,590 | 16,788 |
| Client Support Services | 8,273 | 2,227 | 6,046 |
| Total Federal Funds | 90,096 | 26,492 | 63,604 |
| Local Support: | | | |
| Supplies | 925 | 223 | 702 |
| Travel | 1,400 | 760 | 640 |
| Communications | 1,200 | 500 | 700 |
| Printing | 25 | - | 25 |
| Professional Services | 150 | 115 | 35 |
| Occupancy | 6,360 | 2,119 | 4,241 |
| Other | 50 | 40 | 10 |
| CAC Administrative Costs | 6,429 | 1,809 | 4,620 |
| Total Local Support | 16,539 | 5,566 | 10,973 |
| In-Kind: | | | |
| In-Kind | 5,985 | - | 5,985 |
| <i>Total Families in Need, FY13</i> | 112,620 | 32,058 | 80,562 |
| <i>General Assistance, FY12:</i> | | | |
| Operations: | | | |
| Personnel | 57,127 | 57,126 | 1 |
| Fringe Benefits | 19,203 | 19,203 | - |
| Supplies | 1,050 | 1,049 | 1 |
| Travel | 432 | 432 | - |
| Communications | 3,658 | 3,658 | - |
| Professional Services | 374 | 373 | 1 |
| Occupancy | 4,745 | 4,745 | - |
| Other | 4,493 | 4,492 | 1 |
| CAC Administrative Costs | 5,174 | 5,173 | 1 |
| Total Operations | 96,256 | 96,251 | 5 |
| Assistance Payments: | | | |
| Personnel | 18,715 | 18,715 | - |
| Fringe Benefits | 10,102 | 10,101 | 1 |
| Other | 51,306 | 51,306 | - |
| Client Services | 135,939 | 126,589 | 9,350 |
| CAC Administrative Costs | 1,102 | 1,102 | - |
| Total Assistance Payments | 217,164 | 207,813 | 9,351 |
| <i>Total General Assistance, FY12</i> | 313,420 | 304,064 | 9,356 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Emergency Food & Shelter, United Way, FY12:</i> | | | |
| Client Support: | | | |
| Client Support | 60,000 | 60,000 | - |
| <i>Grandparents as Parents, FY12:</i> | | | |
| Local Funds - Cash: | | | |
| Personnel | 17,340 | 17,942 | (602) |
| Fringe Benefits | 4,555 | 3,863 | 692 |
| Supplies | 541 | 1,387 | (846) |
| Travel | 400 | 188 | 212 |
| Communications | 100 | 159 | (59) |
| Postage | 100 | 1,147 | (1,047) |
| Printing | 100 | 180 | (80) |
| Audit Services | 200 | 72 | 128 |
| Occupancy | 1,607 | 2,183 | (576) |
| Other | 100 | - | 100 |
| Recognition | 150 | - | 150 |
| CAC Administrative Costs | 3,013 | 1,085 | 1,928 |
| Total Local Funds - Cash | 28,206 | 28,206 | - |
| Local Funds - In-Kind: | | | |
| In-Kind | 7,475 | 7,475 | - |
| Generational & Civic Engagement Grant: | | | |
| Personnel | 1,670 | - | 1,670 |
| Fringe Benefits | 685 | - | 685 |
| Supplies | 1,625 | - | 1,625 |
| Travel | 690 | - | 690 |
| Contracted Services | 4,485 | - | 4,485 |
| Training | 750 | 10 | 740 |
| CAC Administrative Costs | 235 | - | 235 |
| In-Kind | 6,000 | 78 | 5,922 |
| Total Generational & Civic Engagement Grant | 16,140 | 88 | 16,052 |
| National Family Caregiver Support: | | | |
| Personnel | 8,802 | 7,197 | 1,605 |
| Fringe Benefits | 3,610 | 5,670 | (2,060) |
| Supplies | 300 | - | 300 |
| Communications | 135 | - | 135 |
| Postage | 82 | - | 82 |
| Printing | 107 | - | 107 |
| Occupancy | 733 | 733 | - |
| CAC Administrative Costs | 1,231 | 1,400 | (169) |
| Total National Family Caregiver Support | 15,000 | 15,000 | - |
| <i>Total Grandparents as Parents, FY12</i> | <i>66,821</i> | <i>50,769</i> | <i>16,052</i> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>General Assistance, Stranded Traveler, FY11:</i> | | | |
| Client Services | 888 | 888 | - |
| <i>General Assistance, Stranded Traveler, FY12:</i> | | | |
| Client Services | 5,000 | 50 | 4,950 |
| <i>Governor's Direct Allocation, FY12:</i> | | | |
| Governor's Direct Allocation: | | | |
| Other | 22,000 | 22,000 | - |
| Senior Employment Program: | | | |
| Other | 3,000 | 3,000 | - |
| <i>Total Governor's Direct Allocation, FY12</i> | 25,000 | 25,000 | - |
| <i>Homeward Bound, FY12:</i> | | | |
| Client Services | 1,000 | 400 | 600 |
| <i>Head Start/Daycare, FY12:</i> | | | |
| Program: | | | |
| Personnel | 302,549 | 267,647 | 34,902 |
| Fringe Benefits | 112,721 | 97,625 | 15,096 |
| Supplies | 5,510 | 5,510 | - |
| Professional Services | 360 | 360 | - |
| Capital | 28,399 | 28,399 | - |
| Other - Program Specific | 85,300 | 138,323 | (53,023) |
| CAC Administration Cost | 41,251 | 38,226 | 3,025 |
| <i>Total Head Start/Daycare, FY12</i> | 576,090 | 576,090 | - |
| <i>HUD Project Succeed, FY12:</i> | | | |
| Federal - Operations: | | | |
| Personnel | 52,592 | 52,592 | - |
| Fringe Benefits | 20,674 | 20,674 | - |
| Supplies | 118 | 118 | - |
| Travel | 1,358 | 1,358 | - |
| Communications | 897 | 897 | - |
| <i>Total Federal - Operations</i> | 75,639 | 75,639 | - |
| Federal - Direct Services: | | | |
| Client Support Services | 8,760 | 8,760 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>HUD Project Succeed, FY12 (continued):</i> | | | |
| Local Cash: | | | |
| Other | 10,145 | 10,145 | - |
| Client Support Services | 1,923 | 1,923 | - |
| CAC Administrative Costs | 5,067 | 5,067 | - |
| Total Local Cash | 17,135 | 17,135 | - |
| In Kind: | | | |
| In Kind | 6,534 | 6,531 | 3 |
| Total HUD Project Succeed, FY12 | 108,068 | 108,065 | 3 |
| <i>HUD Project Succeed, FY13:</i> | | | |
| Federal - Operations: | | | |
| Personnel | 90,785 | 37,169 | 53,616 |
| Fringe Benefits | 36,314 | 14,953 | 21,361 |
| Supplies | 650 | 527 | 123 |
| Travel | 2,200 | 1,141 | 1,059 |
| Communications | 1,500 | 632 | 868 |
| Total Federal - Operations | 131,449 | 54,422 | 77,027 |
| Federal - Direct Services: | | | |
| Client Support Services | 7,601 | 3,714 | 3,887 |
| Local Cash: | | | |
| Other | 20,678 | 8,012 | 12,666 |
| Client Support Services | 2,000 | - | 2,000 |
| CAC Administrative Costs | 9,680 | 3,775 | 5,905 |
| Total Local Cash | 32,358 | 11,787 | 20,571 |
| In Kind: | | | |
| In Kind | 2,405 | - | 2,405 |
| Total HUD Project Succeed, FY13 | 173,813 | 69,923 | 103,890 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Head Start Program, FY11:</i> | | | |
| Federal - PA25 (Early Head Start): | | | |
| Personnel | 349,437 | 349,437 | - |
| Fringe Benefits | 128,858 | 128,858 | - |
| Supplies | 26,954 | 26,954 | - |
| Other - Program Specific | 277,337 | 38,155 | 239,182 |
| CAC Administrative Costs | 30,715 | 30,715 | - |
| Total Federal - PA25 (Early Head Start) | 813,301 | 574,119 | 239,182 |
| Federal - PA26 (Early Head Start Training): | | | |
| Training | 24,786 | 20,276 | 4,510 |
| Federal - PA22 (Head Start): | | | |
| Personnel | 1,596,735 | 1,596,735 | - |
| Fringe Benefits | 628,955 | 628,955 | - |
| Supplies | 115,945 | 115,945 | - |
| Travel | 2,677 | 2,677 | - |
| Professional Services | 73,617 | 73,617 | - |
| Other - Program Specific | 411,600 | 411,600 | - |
| CAC Administrative Costs | 79,572 | 79,572 | - |
| Total Federal - PA22 (Head Start) | 2,909,101 | 2,909,101 | - |
| Federal - PA20 (Head Start): | | | |
| Training | 18,882 | 18,882 | - |
| Local Match - Cash (Head Start): | | | |
| Capital | 106,152 | 106,152 | - |
| Other - Program Specific | 1,684 | - | 1,684 |
| CAC Administrative Costs | 46,316 | 48,000 | (1,684) |
| Total Local Match - Cash (Head Start) | 154,152 | 154,152 | - |
| Local Match - In Kind (Head Start): | | | |
| In Kind | 1,062,190 | 1,062,190 | - |
| Total Head Start Program, FY11 | 4,982,412 | 4,738,720 | 243,692 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| Head Start Program, FY12: | | | |
| Federal - PA25 (Early Head Start): | | | |
| Personnel | 924,667 | 457,962 | 466,705 |
| Fringe Benefits | 369,152 | 174,794 | 194,358 |
| Supplies | 13,000 | 8,328 | 4,672 |
| Travel | 1,200 | - | 1,200 |
| Professional Services | 27,500 | 8,800 | 18,700 |
| Other - Program Specific | 127,061 | 125,905 | 1,156 |
| CAC Administrative Costs | 91,688 | 46,241 | 45,447 |
| Total Federal - PA25 (Early Head Start) | 1,554,268 | 822,030 | 732,238 |
| Federal - PA26 (Early Head Start Training): | | | |
| Personnel | 8,524 | 8,524 | - |
| Fringe Benefits | 4,282 | 4,282 | - |
| Training | 23,666 | 16,001 | 7,665 |
| CAC Administrative Costs | 915 | 915 | - |
| Total Federal - PA26 (Early Head Start Training) | 37,387 | 29,722 | 7,665 |
| Federal - PA22 (Head Start): | | | |
| Personnel | 3,562,496 | 2,017,640 | 1,544,856 |
| Fringe Benefits | 1,424,875 | 840,798 | 584,077 |
| Supplies | 160,000 | 87,121 | 72,879 |
| Travel | 5,000 | - | 5,000 |
| Professional Services | 140,000 | 86,203 | 53,797 |
| Other - Program Specific | 1,052,984 | 514,084 | 538,900 |
| CAC Administrative Costs | 356,250 | 205,290 | 150,960 |
| Total Federal - PA22 (Head Start) | 6,701,605 | 3,751,136 | 2,950,469 |
| Federal - PA20 (Head Start): | | | |
| Personnel | 18,500 | 18,500 | - |
| Fringe Benefits | 9,290 | 9,290 | - |
| Training | 44,098 | 29,321 | 14,777 |
| CAC Administrative Costs | - | 1,996 | (1,996) |
| Total Federal - PA20 (Head Start) | 71,888 | 59,107 | 12,781 |
| Local Match - Cash (Head Start): | | | |
| Capital | 100,000 | - | 100,000 |
| Other - Program Specific | 1,000 | 100 | 900 |
| CAC Administrative Costs | 48,894 | - | 48,894 |
| Total Local Match - Cash (Head Start) | 149,894 | 100 | 149,794 |
| Local Match - In Kind (Head Start): | | | |
| In-Kind | 1,941,393 | 900,480 | 1,040,913 |
| Total Head Start Program, FY12 | 10,456,435 | 5,562,575 | 4,893,860 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Head Start USDA/DHS Program, FY11:</i> | | | |
| Personnel | 2,287 | 2,287 | - |
| Fringe Benefits | 3,503 | 3,503 | - |
| Other - Program Specific | 90,855 | 90,855 | - |
| CAC Administrative Costs | 288 | 288 | - |
| <i>Total Head Start USDA/DHS Program, FY11</i> | 96,933 | 96,933 | - |
| <i>Head Start USDA/DHS Program, FY12:</i> | | | |
| Personnel | 96,253 | 83,421 | 12,832 |
| Fringe Benefits | 38,501 | 39,462 | (961) |
| Supplies | 40,000 | - | 40,000 |
| Other - Program Specific | 430,709 | 376,921 | 53,788 |
| CAC Administrative Costs | 9,624 | 7,679 | 1,945 |
| <i>Total Head Start USDA/DHS Program, FY12</i> | 615,087 | 507,483 | 107,604 |
| <i>Senior Citizen Information & Referral Service, FY12:</i> | | | |
| OOA Contract Service: | | | |
| Personnel | 13,346 | 12,674 | 672 |
| Fringe Benefits | 4,432 | 5,402 | (970) |
| CAC Administrative Costs | 1,514 | 1,216 | 298 |
| <i>Total OOA Contract Service</i> | 19,292 | 19,292 | - |
| <i>Local Funds:</i> | | | |
| Personnel | 38,787 | 36,576 | 2,211 |
| Fringe Benefits | 15,903 | 14,562 | 1,341 |
| Supplies | 1,200 | 1,670 | (470) |
| Travel | 2,500 | 1,003 | 1,497 |
| Communications | 3,500 | 4,127 | (627) |
| Printing | 1,000 | 1,379 | (379) |
| Professional Services | 150 | 528 | (378) |
| Other | 800 | 937 | (137) |
| CAC Administrative Costs | 5,430 | 3,650 | 1,780 |
| <i>Total Local Funds</i> | 69,270 | 64,432 | 4,838 |
| <i>ET2-1-1 Contract Service:</i> | | | |
| Personnel | 20,965 | 19,050 | 1,915 |
| Fringe Benefits | 8,596 | 4,777 | 3,819 |
| Supplies | 100 | 28 | 72 |
| Travel | 26,100 | 954 | 25,146 |
| Communications | 6,000 | 7,299 | (1,299) |
| Contracted Services | 63,660 | 62,132 | 1,528 |
| Professional Fees | 144 | 1,561 | (1,417) |
| CAC Administrative Costs | 2,935 | 1,877 | 1,058 |
| <i>Total ET2-1-1 Contract Service</i> | 128,500 | 97,678 | 30,822 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| Senior Citizen Information & Referral Service, FY12 (continued): | | | |
| Lion's Club: | | | |
| Supplies | 16,571 | 7,585 | 8,986 |
| Postage | 100 | - | 100 |
| Total Lion's Club | 16,671 | 7,585 | 9,086 |
| Local - In Kind: | | | |
| In Kind | 4,900 | 4,900 | - |
| Total Senior Citizen Information & Referral Service, FY12 | 238,633 | 193,887 | 44,746 |
| Jobs for Tennessee Graduates, FY12: | | | |
| Personnel | 401 | 401 | - |
| Fringe Benefits | 145 | 145 | - |
| Contracted Services | 15,000 | 15,000 | - |
| CAC Administration Cost | 35 | 35 | - |
| Total Jobs for Tennessee Graduates, FY12 | 15,581 | 15,581 | - |
| Mobile Meals Kitchen - Insurance Recovery, FY12: | | | |
| Personnel | 75,000 | 53,359 | 21,641 |
| Fringe Benefits | 30,000 | 16,327 | 13,673 |
| Supplies | 15,000 | 10,335 | 4,665 |
| Contracted Services | 806,630 | 192,802 | 613,828 |
| Professional Services | 100 | - | 100 |
| Other | 7,000 | 4,811 | 2,189 |
| CAC Administration Cost | 9,000 | 5,380 | 3,620 |
| Total Mobile Meals Kitchen - Insurance Recovery, FY12 | 942,730 | 283,014 | 659,716 |
| Mobile Meals Kitchen, FY12: | | | |
| Personnel | 255,622 | 254,979 | 643 |
| Fringe Benefits | 92,911 | 92,200 | 711 |
| Supplies | 1,203,948 | 896,282 | 307,666 |
| Travel | 2,250 | 1,806 | 444 |
| Communications | 4,400 | 4,359 | 41 |
| Professional Services | 44,400 | 30,970 | 13,430 |
| Capital | 40,000 | 19,908 | 20,092 |
| Maintenance & Repair | 143,541 | 600 | 142,941 |
| Utilities | 66,000 | 23,127 | 42,873 |
| Insurance | 9,000 | 8,208 | 792 |
| Other | 181,452 | 165,868 | 15,584 |
| CAC Administration Cost | 30,675 | 25,001 | 5,674 |
| Total Mobile Meals Kitchen, FY12 | 2,074,199 | 1,523,308 | 550,891 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>Mobile Meals Kitchen - MOWAA, FY12:</i> | | | |
| Supplies | 22,500 | 29,526 | (7,026) |
| Capital | 35,000 | 27,974 | 7,026 |
| In-Kind | 5,000 | 5,000 | - |
| | <u>62,500</u> | <u>62,500</u> | <u>-</u> |
| <i>Total Mobile Meals Kitchen - MOWAA, FY12</i> | 62,500 | 62,500 | - |
| <i>Low Income Heating Energy Assistance Program, FY12:</i> | | | |
| Program Support: | | | |
| Personnel | 21,000 | 20,857 | 143 |
| Fringe Benefits | 9,000 | 8,826 | 174 |
| Supplies | 450 | 432 | 18 |
| Telephone | 400 | 392 | 8 |
| Postage | 750 | 724 | 26 |
| Equipment Rental | 650 | 617 | 33 |
| Occupancy | 6,700 | 6,662 | 38 |
| CAC Administration Cost | 5,300 | 5,261 | 39 |
| | <u>44,250</u> | <u>43,771</u> | <u>479</u> |
| <i>Total Program Support</i> | 44,250 | 43,771 | 479 |
| Direct Program Support: | | | |
| Personnel | 28,000 | 27,651 | 349 |
| Fringe Benefits | 5,000 | 4,927 | 73 |
| | <u>33,000</u> | <u>32,578</u> | <u>422</u> |
| <i>Total Direct Program Support</i> | 33,000 | 32,578 | 422 |
| Client Services - Heating Crisis: | | | |
| Client Services | 135,000 | 133,350 | 1,650 |
| | <u>135,000</u> | <u>133,350</u> | <u>1,650</u> |
| Client Services - Heating Regular: | | | |
| Client Services | 325,000 | 321,159 | 3,841 |
| | <u>325,000</u> | <u>321,159</u> | <u>3,841</u> |
| Outreach: | | | |
| Personnel | 150 | 141 | 9 |
| Fringe Benefits | 70 | 56 | 14 |
| Supplies | - | (41) | 41 |
| Postage | 750 | 707 | 43 |
| Printing | 3,000 | 2,857 | 143 |
| | <u>3,970</u> | <u>3,720</u> | <u>250</u> |
| <i>Total Outreach</i> | 3,970 | 3,720 | 250 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|------------------|---|
| <i>Low Income Heating Energy Assistance Program, FY12 (continued):</i> | | | |
| Admin Program Support: | | | |
| Personnel | 65,000 | 61,381 | 3,619 |
| Fringe Benefits | 23,000 | 22,702 | 298 |
| Supplies | 7,000 | 6,712 | 288 |
| Travel | 700 | 697 | 3 |
| Telephone | 1,300 | 1,201 | 99 |
| Postage | 3,700 | 3,604 | 96 |
| Professional Services | 12,675 | 5,305 | 7,370 |
| Equipment Rental | 21,100 | 21,084 | 16 |
| Occupancy | 20,500 | 20,365 | 135 |
| CAC Administration Cost | 13,900 | 13,747 | 153 |
| Total Admin Program Support | 168,875 | 156,798 | 12,077 |
| Direct Program Support: | | | |
| Personnel | 84,000 | 83,829 | 171 |
| Fringe Benefits | 14,100 | 14,013 | 87 |
| Total Direct Program Support | 98,100 | 97,842 | 258 |
| Client Services - Crisis: | | | |
| Client Services | 378,500 | 378,460 | 40 |
| Client Services - Energy Assistance: | | | |
| Client Services | 2,358,500 | 2,358,477 | 23 |
| Client Services - Local: | | | |
| Client Services | 35,200 | 35,189 | 11 |
| Outreach: | | | |
| Personnel | 450 | 422 | 28 |
| Fringe Benefits | 190 | 183 | 7 |
| Postage | 3,050 | 3,038 | 12 |
| Printing | 5,700 | 5,699 | 1 |
| Total Outreach | 9,390 | 9,342 | 48 |
| <i>Total Low Income Heating Energy Assistance Program, FY12</i> | <i>3,589,785</i> | <i>3,570,686</i> | <i>19,099</i> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>KUB Laterals Program, FY11:</i> | | | |
| Program: | | | |
| Personnel | 4,240 | 4,240 | - |
| Fringe Benefits | 1,971 | 1,971 | - |
| Communications | 361 | 361 | - |
| Occupancy | 320 | 320 | - |
| Other | 5,419 | - | 5,419 |
| CAC Administration Cost | 547 | 547 | - |
| Housing Program Support Allocation | 270 | 270 | - |
| Housing Client Services Allocation | 669 | 669 | - |
| Total Program | 13,797 | 8,378 | 5,419 |
| Lateral Grant Program: | | | |
| Contracted Services | 41,616 | 41,616 | - |
| Total KUB Laterals Program, FY11 | 55,413 | 49,994 | 5,419 |
| <i>KUB Laterals Program, FY12:</i> | | | |
| Program: | | | |
| Personnel | 40,268 | 26,594 | 13,674 |
| Fringe Benefits | 13,691 | 8,452 | 5,239 |
| Supplies | 5,000 | 187 | 4,813 |
| Travel | 2,000 | - | 2,000 |
| Communications | 5,000 | 1,212 | 3,788 |
| Professional Services | 6,500 | - | 6,500 |
| Audit Services | 500 | 922 | (422) |
| Transportation | 5,000 | - | 5,000 |
| Occupancy | 1,833 | 3,515 | (1,682) |
| Insurance | 2,750 | 1,006 | 1,744 |
| Other | 29,066 | - | 29,066 |
| CAC Administration Cost | 5,638 | 2,526 | 3,112 |
| Housing Program Support Allocation | 12,550 | 17,111 | (4,561) |
| Housing Client Services Allocation | 29,570 | 20,954 | 8,616 |
| Total Program | 159,366 | 82,479 | 76,887 |
| Lateral Loan Program: | | | |
| Contracted Services | 90,000 | - | 90,000 |
| Lateral Grant Program: | | | |
| Contracted Services | 420,000 | 176,454 | 243,546 |
| Total KUB Laterals Program, FY12 | 669,366 | 258,933 | 410,433 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>L T Ross Building, FY12:</i> | | | |
| Operations: | | | |
| Personnel | 157,000 | 156,304 | 696 |
| Fringe Benefits | 61,320 | 59,747 | 1,573 |
| Supplies | 31,000 | 29,646 | 1,354 |
| Travel | 500 | - | 500 |
| Communications | 4,534 | 4,534 | - |
| Contracted Services | 44,860 | 24,757 | 20,103 |
| Audit Services | 650 | 429 | 221 |
| Capital | 5,900 | 5,533 | 367 |
| Maintenance & Repair | 4,570 | 4,570 | - |
| Utilities | 140,000 | 139,518 | 482 |
| Insurance | 1,600 | 754 | 846 |
| Other | 22,543 | 9,841 | 12,702 |
| CAC Administration Cost | 21,980 | 15,653 | 6,327 |
| Total Operations | 496,457 | 451,286 | 45,171 |
| LT Ross Special Projects: | | | |
| Contracted Services | 40,100 | 40,100 | - |
| LT Ross Building Renovations: | | | |
| Contracted Services | 350,000 | - | 350,000 |
| L T Ross Deferred Revenue Project: | | | |
| Personnel | 10,000 | - | 10,000 |
| Fringe Benefits | 4,000 | - | 4,000 |
| Supplies | 10,000 | 1,410 | 8,590 |
| Contracted Services | 3,000 | 6,490 | (3,490) |
| Maintenance & Repair | 40,000 | 18,950 | 21,050 |
| Other | 1,232 | - | 1,232 |
| CAC Administration Cost | 5,000 | - | 5,000 |
| Total L T Ross Deferred Revenue Project | 73,232 | 26,850 | 46,382 |
| Total L T Ross Building, FY12 | 959,789 | 518,236 | 441,553 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Project Live, FY12:</i> | | | |
| Local Funds: | | | |
| Personnel | 110,374 | 103,663 | 6,711 |
| Fringe Benefits | 38,240 | 38,247 | (7) |
| Supplies | 9,000 | 3,079 | 5,921 |
| Travel | 20,000 | 22,373 | (2,373) |
| Communications | 4,150 | 6,145 | (1,995) |
| Printing | 540 | 1,912 | (1,372) |
| Contracted Services | 12,000 | 10,680 | 1,320 |
| Audit Services | 500 | 479 | 21 |
| Training | 1,000 | 420 | 580 |
| Occupancy | 18,459 | 26,977 | (8,518) |
| Insurance | 2,500 | 1,705 | 795 |
| Other | 500 | 863 | (363) |
| Recognition | 300 | - | 300 |
| Client Support Services | 17,000 | 13,113 | 3,887 |
| Registrations | 500 | - | 500 |
| CAC Administration Cost | 19,009 | 10,524 | 8,485 |
| Total Local Funds | 254,072 | 240,180 | 13,892 |
| Office on Aging: | | | |
| Personnel | 32,892 | 32,892 | - |
| Fringe Benefits | 13,261 | 13,261 | - |
| Contracted Services | 2,000 | 2,000 | - |
| CAC Administration Cost | 3,183 | 3,183 | - |
| Total Office on Aging | 51,336 | 51,336 | - |
| Sunrise Home Repair Project: | | | |
| Home Maintenance Supplies | 2,000 | 502 | 1,498 |
| Professional Services | 2,500 | - | 2,500 |
| Total Sunrise Home Repair Project | 4,500 | 502 | 3,998 |
| Weiss Foundation: | | | |
| Travel | 500 | - | 500 |
| Client Services | 2,500 | 3,000 | (500) |
| Total Weiss Foundation | 3,000 | 3,000 | - |
| National Family Caregiver Support: | | | |
| Personnel | 21,816 | 21,497 | 319 |
| Fringe Benefits | 8,945 | 9,555 | (610) |
| Supplies | 159 | 400 | (241) |
| Travel | 61 | - | 61 |
| Occupancy | 966 | 1,455 | (489) |
| CAC Administration Cost | 3,053 | 2,093 | 960 |
| Total National Family Caregiver Support | 35,000 | 35,000 | - |
| Total Project Live, FY12 | 347,908 | 330,018 | 17,890 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>Affordable Medicine Options for Seniors Program, FY12:</i> | | | |
| Federal Funds - MIPPA: | | | |
| Personnel | 10,074 | 10,031 | 43 |
| Fringe Benefits | 3,858 | 3,989 | (131) |
| CAC Administration Cost | 1,068 | 980 | 88 |
| Total Federal Funds - MIPPA | 15,000 | 15,000 | - |
| Federal Funds - MIPPA Outreach: | | | |
| Personnel | 2,140 | 3,882 | (1,742) |
| Fringe Benefits | 877 | 915 | (38) |
| Supplies | 60 | 2 | 58 |
| Travel | 623 | 356 | 267 |
| Communications | 300 | 119 | 181 |
| Contracted Services | 10,400 | 9,277 | 1,123 |
| Training | 300 | 20 | 280 |
| CAC Administration Cost | 300 | 429 | (129) |
| Total Federal Funds - MIPPA Outreach | 15,000 | 15,000 | - |
| Remote Learning Project: | | | |
| Supplies | 6,000 | 2,613 | 3,387 |
| Contracted Services | 18,813 | 21,822 | (3,009) |
| In-Kind | 2,140 | 2,140 | - |
| Total Remote Learning Project | 26,953 | 26,575 | 378 |
| Local Funds: | | | |
| Personnel | 21,176 | 19,607 | 1,569 |
| Fringe Benefits | 8,682 | 7,907 | 775 |
| Supplies | 1,640 | 1,302 | 338 |
| Communications | 900 | 900 | - |
| Printing | 500 | 309 | 191 |
| Occupancy | 2,883 | 2,917 | (34) |
| Other | 100 | 551 | (451) |
| CAC Administration Cost | 2,965 | 1,898 | 1,067 |
| Total Local Funds | 38,846 | 35,391 | 3,455 |
| In-Kind: | | | |
| In-Kind | 2,956 | - | 2,956 |
| Total Affordable Medicine Options for Seniors Program, FY12 | 98,755 | 91,966 | 6,789 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Morristown Project, FY12:</i> | | | |
| Personnel | 10,500 | 8,050 | 2,450 |
| Fringe Benefits | 4,515 | 2,096 | 2,419 |
| Supplies | 200 | - | 200 |
| Travel | - | 91 | (91) |
| Communications | 500 | 672 | (172) |
| Professional Services | 300 | 726 | (426) |
| Audit Services | 65 | - | 65 |
| Transportation | 400 | 45 | 355 |
| Occupancy | 500 | - | 500 |
| Other | 6,050 | - | 6,050 |
| CAC Administration Cost | 1,470 | 769 | 701 |
| Housing Program Support Allocation | 3,000 | - | 3,000 |
| <i>Total Morristown Project, FY12</i> | 27,500 | 12,449 | 15,051 |
| <i>Nutrition Program, FY12:</i> | | | |
| Green Thumb: | | | |
| Supplies | 8,437 | 7,185 | 1,252 |
| Emergency Food Helpers: | | | |
| Other | 8,000 | 218 | 7,782 |
| Hike Against Hunger: | | | |
| Other | 1,498 | 935 | 563 |
| Food Policy Council: | | | |
| Other | 436 | - | 436 |
| <i>Total Nutrition Program, FY12</i> | 18,371 | 8,338 | 10,033 |
| <i>Office on Aging, FY12:</i> | | | |
| Office on Aging: | | | |
| Personnel | 97,084 | 86,079 | 11,005 |
| Fringe Benefits | 40,754 | 33,787 | 6,967 |
| Supplies | 1,020 | 1,391 | (371) |
| Travel | 1,675 | 90 | 1,585 |
| Communications | 240 | 159 | 81 |
| Postage | 2,700 | 1,461 | 1,239 |
| Printing | 1,000 | 687 | 313 |
| Professional Services | 475 | 1,941 | (1,466) |
| Occupancy | 1,476 | 1,455 | 21 |
| Insurance | 465 | - | 465 |
| Other | 185,631 | 212,169 | (26,538) |
| CAC Administration Cost | 15,226 | 8,527 | 6,699 |
| Total Office on Aging | 347,746 | 347,746 | - |
| OOA - Program Income: | | | |
| Other | 6,000 | 4,344 | 1,656 |
| <i>Total Office on Aging, FY12</i> | 353,746 | 352,090 | 1,656 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>O'Connor Senior Center, FY12:</i> | | | |
| State: | | | |
| Personnel | 44,587 | 43,338 | 1,249 |
| Fringe Benefits | 18,502 | 20,732 | (2,230) |
| CAC Administration Cost | 6,242 | 5,261 | 981 |
| Total State | 69,331 | 69,331 | - |
| City: | | | |
| Personnel | 69,890 | 74,448 | (4,558) |
| Fringe Benefits | 28,655 | 31,025 | (2,370) |
| Supplies | 11,000 | 11,130 | (130) |
| Travel | 500 | 152 | 348 |
| Communications | 3,996 | 4,281 | (285) |
| Postage | 500 | 276 | 224 |
| Printing | 600 | 19 | 581 |
| Contracted Services | 8,000 | 6,512 | 1,488 |
| Audit Services | 575 | 460 | 115 |
| Maintenance & Repair | 3,000 | 326 | 2,674 |
| Insurance | 1,000 | 316 | 684 |
| Other | 500 | 1,190 | (690) |
| CAC Administration Cost | 9,784 | 7,865 | 1,919 |
| Total City | 138,000 | 138,000 | - |
| Local - Health Services: | | | |
| Personnel | 25,968 | 7,396 | 18,572 |
| Fringe Benefits | 10,647 | 3,757 | 6,890 |
| Supplies | 600 | 238 | 362 |
| Contracted Services | 2,160 | 1,380 | 780 |
| CAC Administration Cost | 3,635 | 859 | 2,776 |
| Total Local - Health Services | 43,010 | 13,630 | 29,380 |
| Local - Other Projects: | | | |
| Personnel | 50,478 | 46,394 | 4,084 |
| Fringe Benefits | 12,494 | 16,062 | (3,568) |
| Supplies | 10,900 | 2,047 | 8,853 |
| Printing | 12,000 | - | 12,000 |
| Contracted Services | 28,860 | - | 28,860 |
| Other | 1,875 | 1,033 | 842 |
| CAC Administration Cost | 4,268 | 3,985 | 283 |
| Total Local - Other Projects | 120,875 | 69,521 | 51,354 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>O'Connor Senior Center, FY12 (continued):</i> | | | |
| Local - Dine-A-Mite Diner: | | | |
| Supplies | 700 | - | 700 |
| Other | 210 | - | 210 |
| Total Local - Dine-A-Mite Diner | 910 | - | 910 |
| Computer Program: | | | |
| Supplies | 10,000 | - | 10,000 |
| Professional Services | 5,000 | 895 | 4,105 |
| Total Computer Program | 15,000 | 895 | 14,105 |
| Daily Living Center: | | | |
| Personnel | 57,436 | 59,503 | (2,067) |
| Fringe Benefits | 19,654 | 22,977 | (3,323) |
| Supplies | 15,580 | 14,402 | 1,178 |
| Travel | 600 | 263 | 337 |
| Communications | 1,200 | 2,054 | (854) |
| Postage | 20 | - | 20 |
| Printing | 550 | - | 550 |
| Contracted Services | 106,000 | 1,270 | 104,730 |
| Professional Services | 175 | 50 | 125 |
| Transportation | 63,714 | 30,792 | 32,922 |
| Training | 820 | 30 | 790 |
| Occupancy | 723 | - | 723 |
| CAC Administrative Cost | 8,642 | 5,862 | 2,780 |
| In-Kind | 15,475 | 1,102 | 14,373 |
| Total Daily Living Center | 290,589 | 138,305 | 152,284 |
| O'Connor Advisory Board: | | | |
| Supplies | 1,600 | 3,042 | (1,442) |
| Printing | 6,000 | 480 | 5,520 |
| Contracted Services | 12,500 | 2,146 | 10,354 |
| Other | 19,900 | 2,251 | 17,649 |
| Total O'Connor Advisory Board | 40,000 | 7,919 | 32,081 |
| Total O'Connor Senior Center, FY12 | 717,715 | 437,601 | 280,114 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-------------------------------------|-------------------------|---------------|---|
| <i>Rebate Program, FY12:</i> | | | |
| Direct Job Costs: | | | |
| Client Services | 243,000 | 240,525 | 2,475 |
| Operating Costs: | | | |
| Personnel | 14,700 | 5,480 | 9,220 |
| Fringe Benefits | 5,880 | 2,317 | 3,563 |
| Communications | 1,324 | 3,009 | (1,685) |
| Audit Services | 100 | - | 100 |
| Insurance | 250 | - | 250 |
| CAC Administrative Cost | 13,064 | 26,987 | (13,923) |
| Housing Program Support Allocation | 575 | 575 | - |
| Total Operating Costs | 35,893 | 38,368 | (2,475) |
| <i>Total Rebate Program, FY12</i> | 278,893 | 278,893 | - |
| <i>Reach, FY12:</i> | | | |
| Federal - Operations: | | | |
| Personnel | 43,265 | 43,265 | - |
| Fringe Benefits | 16,977 | 16,977 | - |
| Travel | 233 | 233 | - |
| Client Support Services | 1,740 | 1,740 | - |
| Total Federal - Operations | 62,215 | 62,215 | - |
| Local Cash: | | | |
| Supplies | 219 | 298 | (79) |
| Travel | 2,871 | 3,310 | (439) |
| Communications | 826 | 943 | (117) |
| Professional Services | 10 | - | 10 |
| Occupancy | 2,335 | 2,455 | (120) |
| Insurance | 150 | - | 150 |
| Other | 160 | - | 160 |
| Client Support Services | 1,015 | 206 | 809 |
| CAC Administrative Cost | 5,727 | 4,181 | 1,546 |
| Total Local Cash | 13,313 | 11,393 | 1,920 |
| In Kind: | | | |
| In Kind | 3,609 | 3,609 | - |
| <i>Total Reach, FY12</i> | 79,137 | 77,217 | 1,920 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>Reach, FY13:</i> | | | |
| Federal - Operations: | | | |
| Personnel | 77,385 | 29,145 | 48,240 |
| Fringe Benefits | 27,195 | 10,698 | 16,497 |
| Total Federal - Operations | 104,580 | 39,843 | 64,737 |
| Local Cash: | | | |
| Fringe Benefits | 3,759 | - | 3,759 |
| Supplies | 300 | 111 | 189 |
| Travel | 5,500 | 2,523 | 2,977 |
| Communications | 1,600 | 585 | 1,015 |
| Professional Services | 130 | 137 | (7) |
| Occupancy | 4,728 | 1,970 | 2,758 |
| Other | 100 | 40 | 60 |
| Client Support Services | 4,052 | 909 | 3,143 |
| CAC Administrative Cost | 8,512 | 2,960 | 5,552 |
| Total Local Cash | 28,681 | 9,235 | 19,446 |
| Total Reach, FY13 | 133,261 | 49,078 | 84,183 |
| <i>One Call Club for Seniors, FY12:</i> | | | |
| Robert Wood Johnson: | | | |
| Personnel | 43,283 | 45,655 | (2,372) |
| Fringe Benefits | 18,140 | 17,283 | 857 |
| CAC Administrative Cost | 6,046 | 4,531 | 1,515 |
| Total Robert Wood Johnson | 67,469 | 67,469 | - |
| Local Funds: | | | |
| Personnel | 47,960 | 23,187 | 24,773 |
| Fringe Benefits | 11,746 | 9,235 | 2,511 |
| Supplies | 2,520 | 1,980 | 540 |
| Travel | 8,873 | 3,083 | 5,790 |
| Communications | 600 | 305 | 295 |
| Postage | 3,000 | 3,110 | (110) |
| Printing | 900 | 414 | 486 |
| Contracted Services | 1,200 | 494 | 706 |
| Professional Services | 300 | - | 300 |
| Audit Services | 210 | 216 | (6) |
| Transportation | 17,600 | 9,126 | 8,474 |
| Training | 500 | 235 | 265 |
| Occupancy | 4,800 | 4,372 | 428 |
| Insurance | 300 | - | 300 |
| CAC Administrative Cost | 3,915 | 2,262 | 1,653 |
| In-Kind | 20,742 | 20,742 | - |
| Total Local Funds | 125,166 | 78,761 | 46,405 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>One Call Club for Seniors, FY12 (continued):</i> | | | |
| Local - Cash Receipts: | | | |
| Contracted Services | 5,000 | - | 5,000 |
| <i>Total One Call Club for Seniors, FY12</i> | <u>197,635</u> | <u>146,230</u> | <u>51,405</u> |
| <i>Retired Senior Volunteer Program, FY12:</i> | | | |
| Federal - Volunteer Support: | | | |
| Personnel | 19,891 | 21,169 | (1,278) |
| Fringe Benefits | 7,997 | 8,431 | (434) |
| Supplies | 225 | 203 | 22 |
| Travel | 713 | - | 713 |
| Communications | 117 | 123 | (6) |
| Postage | 135 | 184 | (49) |
| Printing | 45 | 39 | 6 |
| Audit Services | 100 | 96 | 4 |
| Occupancy | 1,998 | 2,196 | (198) |
| Insurance | 124 | - | 124 |
| CAC Administrative Cost | 3,126 | 2,030 | 1,096 |
| <i>Total Federal - Volunteer Support</i> | <u>34,471</u> | <u>34,471</u> | <u>-</u> |
| Federal - Volunteer Expense: | | | |
| Insurance | 2,435 | 2,435 | - |
| Local - Volunteer Support Cash: | | | |
| Personnel | 2,585 | 724 | 1,861 |
| Fringe Benefits | 1,085 | 316 | 769 |
| Supplies | 200 | 114 | 86 |
| Contracted Services | 150 | 195 | (45) |
| CAC Administrative Cost | 260 | 64 | 196 |
| <i>Total Local - Volunteer Support Cash</i> | <u>4,280</u> | <u>1,413</u> | <u>2,867</u> |
| Local - Volunteer Support In Kind: | | | |
| In Kind | 11,482 | 11,482 | - |
| Local - Volunteer Expense Cash: | | | |
| Recognition | 500 | - | 500 |
| Client Support Services | 2,850 | - | 2,850 |
| <i>Total Local - Volunteer Expense Cash</i> | <u>3,350</u> | <u>-</u> | <u>3,350</u> |
| Local - Volunteer Expense In Kind: | | | |
| In Kind - Other | 4,025 | 3,777 | 248 |
| <i>Total Retired Senior Volunteer Program, FY12</i> | <u>60,043</u> | <u>53,578</u> | <u>6,465</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------------|---|
| <i>Retired Senior Volunteer Program, FY13:</i> | | | |
| Federal - Volunteer Support: | | | |
| Personnel | 26,790 | 7,260 | 19,530 |
| Fringe Benefits | 11,102 | 2,349 | 8,753 |
| Supplies | 420 | 243 | 177 |
| Travel | 1,000 | - | 1,000 |
| Communications | 168 | 97 | 71 |
| Postage | 156 | 28 | 128 |
| Printing | 48 | 13 | 35 |
| Audit Services | 104 | - | 104 |
| Occupancy | 2,784 | 721 | 2,063 |
| Insurance | 124 | - | 124 |
| CAC Administrative Cost | 4,167 | 768 | 3,399 |
| Total Federal - Volunteer Support | <u>46,863</u> | <u>11,479</u> | <u>35,384</u> |
| Federal - Volunteer Expense: | | | |
| Insurance | 2,345 | - | 2,345 |
| Local - Volunteer Support Cash: | | | |
| Personnel | 2,978 | - | 2,978 |
| Fringe Benefits | 1,176 | - | 1,176 |
| Total Local - Volunteer Support Cash | <u>4,154</u> | <u>-</u> | <u>4,154</u> |
| Local - Volunteer Support In Kind: | | | |
| In Kind | 11,333 | - | 11,333 |
| Local - Volunteer Expense Cash: | | | |
| Travel | 2,400 | 36 | 2,364 |
| Recognition | 1,500 | - | 1,500 |
| Client Support Services | 2,850 | - | 2,850 |
| Total Local - Volunteer Expense Cash | <u>6,750</u> | <u>36</u> | <u>6,714</u> |
| Local - Volunteer Expense In Kind: | | | |
| In Kind - Other | 4,885 | - | 4,885 |
| <i>Total Retired Senior Volunteer Program, FY13</i> | <u><u>76,330</u></u> | <u><u>11,515</u></u> | <u><u>64,815</u></u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| Senior Companion Program, FY12: | | | |
| Federal - Volunteer Support Expense: | | | |
| Personnel | 59,662 | 62,477 | (2,815) |
| Fringe Benefits | 24,598 | 24,644 | (46) |
| Supplies | 1,499 | 860 | 639 |
| Travel | 4,536 | 3,135 | 1,401 |
| Communications | 540 | 436 | 104 |
| Postage | 984 | 667 | 317 |
| Printing | 360 | 344 | 16 |
| Contracted Services | 500 | 2,110 | (1,610) |
| Auditor Services | 430 | 411 | 19 |
| Occupancy | 9,264 | 10,107 | (843) |
| Insurance | 608 | - | 608 |
| CAC Administrative Cost | 8,353 | 6,143 | 2,210 |
| Total Federal - Volunteer Support Expense | 111,334 | 111,334 | - |
| Federal - Volunteer Expense: | | | |
| Personnel - Volunteer Stipends | 179,855 | 180,234 | (379) |
| Participant Fringe Benefits | 10,960 | 12,177 | (1,217) |
| Transportation | 18,033 | 16,429 | 1,604 |
| Insurance | 474 | 482 | (8) |
| Total Federal - Volunteer Expense | 209,322 | 209,322 | - |
| Local - Volunteer Support Expense - In Kind: | | | |
| In Kind | 30,569 | 30,569 | - |
| Local - Volunteer Expense Cash: | | | |
| Personnel - Volunteer Stipends | 8,301 | 1,349 | 6,952 |
| Participant Wages - Stipends | 20,000 | 1,956 | 18,044 |
| Transportation | 35,967 | 28,782 | 7,185 |
| Recognition | 1,000 | 560 | 440 |
| Total Local - Volunteer Expense Cash | 65,268 | 32,647 | 32,621 |
| Local - Volunteer Expense - In-Kind: | | | |
| In-Kind Other | 17,090 | 3,112 | 13,978 |
| Local - Volunteer Support Cash: | | | |
| Personnel | 1,417 | 1,257 | 160 |
| Fringe Benefits | 581 | 278 | 303 |
| Other | 3,921 | 3,499 | 422 |
| CAC Administrative Cost | 198 | 136 | 62 |
| Total Local - Volunteer Support Cash | 6,117 | 5,170 | 947 |
| Total Senior Companion Program, FY12 | 439,700 | 392,154 | 47,546 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| Senior Employment and Training, FY12: | | | |
| Program: | | | |
| Personnel | 12,300 | 12,122 | 178 |
| Fringe Benefits | 3,115 | 1,371 | 1,744 |
| Supplies | 175 | 2 | 173 |
| Travel | 200 | - | 200 |
| Communications | 200 | - | 200 |
| Printing | 63 | - | 63 |
| Occupancy | 1,400 | 510 | 890 |
| Other | 50 | 103 | (53) |
| CAC Administrative Cost | <u>1,722</u> | <u>1,204</u> | <u>518</u> |
| <i>Total Senior Employment and Training, FY12</i> | <u>19,225</u> | <u>15,312</u> | <u>3,913</u> |
| Summer Feeding Program, FY11: | | | |
| Administration: | | | |
| Personnel | 12,716 | 9,733 | 2,983 |
| Fringe Benefits | 4,100 | 3,309 | 791 |
| Supplies | 518 | - | 518 |
| Travel | 665 | 664 | 1 |
| Telephone | 60 | 55 | 5 |
| Postage | 5 | 1 | 4 |
| Professional Services | 15 | - | 15 |
| Maintenance & Repair | 50 | - | 50 |
| Occupancy | 775 | 764 | 11 |
| Insurance | 500 | - | 500 |
| CAC Administrative Cost | <u>1,475</u> | <u>1,257</u> | <u>218</u> |
| <i>Total Administration</i> | <u>20,879</u> | <u>15,783</u> | <u>5,096</u> |
| Operating Costs: | | | |
| Personnel | 9,230 | 3,072 | 6,158 |
| Fringe Benefits | 1,436 | 614 | 822 |
| Supplies | 364,512 | 150,989 | 213,523 |
| Other | 30,820 | 18,420 | 12,400 |
| CAC Administrative Cost | <u>1,305</u> | <u>399</u> | <u>906</u> |
| <i>Total Operating Costs</i> | <u>407,303</u> | <u>173,494</u> | <u>233,809</u> |
| <i>Total Summer Feeding Program, FY11</i> | <u>428,182</u> | <u>189,277</u> | <u>238,905</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Summer Feeding Program, FY12:</i> | | | |
| Administration: | | | |
| Personnel | 21,500 | 10,984 | 10,516 |
| Fringe Benefits | 8,238 | 2,265 | 5,973 |
| Supplies | 1,850 | 499 | 1,351 |
| Travel | 2,500 | 1,068 | 1,432 |
| Telephone | 100 | 82 | 18 |
| Postage | 30 | 13 | 17 |
| Professional Services | 850 | 389 | 461 |
| Maintenance & Repair | 2,000 | - | 2,000 |
| Occupancy | 1,250 | 746 | 504 |
| Insurance | 500 | - | 500 |
| CAC Administrative Cost | 2,280 | 1,210 | 1,070 |
| Total Administration | 41,098 | 17,256 | 23,842 |
| Operating Costs: | | | |
| Personnel | 20,000 | 4,131 | 15,869 |
| Fringe Benefits | 5,000 | 619 | 4,381 |
| Supplies | 412,628 | 190,766 | 221,862 |
| Travel | 100 | 33 | 67 |
| Contracted Services | 35,200 | 15,714 | 19,486 |
| Other | 450 | 101 | 349 |
| CAC Administrative Cost | 2,126 | 450 | 1,676 |
| Total Operating Costs | 475,504 | 211,814 | 263,690 |
| Total Summer Feeding Program, FY12 | 516,602 | 229,070 | 287,532 |
| <i>Senior Nutrition Program, FY12:</i> | | | |
| Federal - IIIC Congregate: | | | |
| Personnel | 121,396 | 117,007 | 4,389 |
| Fringe Benefits | 36,519 | 35,782 | 737 |
| Supplies | 3,050 | 3,178 | (128) |
| Travel | 2,340 | 2,153 | 187 |
| Communications | 540 | 442 | 98 |
| Postage | 1,248 | 681 | 567 |
| Printing | 524 | 505 | 19 |
| Audit Services | 770 | 942 | (172) |
| Occupancy | 6,636 | 6,561 | 75 |
| Insurance | 1,250 | 3,085 | (1,835) |
| Other | 257,760 | 261,898 | (4,138) |
| CAC Administrative Costs | 16,332 | 11,737 | 4,595 |
| In-Kind | 24,850 | 24,850 | - |
| Total Federal - IIIC Congregate | 473,215 | 468,821 | 4,394 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| Senior Nutrition Program, FY12 (continued): | | | |
| Federal - IIIC Home Delivered: | | | |
| Personnel | 156,142 | 155,685 | 457 |
| Fringe Benefits | 49,864 | 48,281 | 1,583 |
| Supplies | 21,050 | 6,193 | 14,857 |
| Travel | 75,128 | 69,545 | 5,583 |
| Communications | 540 | 442 | 98 |
| Postage | 1,248 | 681 | 567 |
| Printing | 524 | 507 | 17 |
| Audit Services | 770 | 942 | (172) |
| Occupancy | 6,636 | 6,561 | 75 |
| Insurance | 4,950 | 3,085 | 1,865 |
| Other | 1,033,232 | 988,671 | 44,561 |
| CAC Administrative Costs | 21,160 | 15,426 | 5,734 |
| Total Federal - IIIC Home Delivered | 1,371,244 | 1,296,019 | 75,225 |
| Federal - IIIC Transportation: | | | |
| Transportation | 34,020 | 32,141 | 1,879 |
| In-Kind | 4,002 | - | 4,002 |
| Total Federal - IIIC Transportation | 38,022 | 32,141 | 5,881 |
| Contract Services - MAMS: | | | |
| Contracted Services | 20,000 | 15,162 | 4,838 |
| Local - City/County: | | | |
| Contracted Services | 19,793 | 19,793 | - |
| Total Senior Nutrition Program, FY12 | 1,922,274 | 1,831,936 | 90,338 |
| Snack Program, FY11: | | | |
| State USDA Funds: | | | |
| Professional Services | 23,326 | 10,411 | 12,915 |
| Local Funds: | | | |
| Personnel | 1,800 | 733 | 1,067 |
| Fringe Benefits | 720 | 282 | 438 |
| Supplies | 450 | 25 | 425 |
| Communications | 250 | 48 | 202 |
| Other | 5,144 | 209 | 4,935 |
| CAC Administrative Costs | 216 | 63 | 153 |
| Total Local Funds | 8,580 | 1,360 | 7,220 |
| Total Snack Program, FY11 | 31,906 | 11,771 | 20,135 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------|---|
| <i>Snack Program, FY12:</i> | | | |
| State Funds: | | | |
| Professional Services | 93,860 | 35,483 | 58,377 |
| Local Funds: | | | |
| Personnel | 5,000 | 3,836 | 1,164 |
| Fringe Benefits | 2,000 | 1,419 | 581 |
| Supplies | 900 | 13 | 887 |
| Communications | 500 | 276 | 224 |
| Other | 1,000 | 705 | 295 |
| CAC Administrative Costs | 600 | 353 | 247 |
| Total Local Funds | 10,000 | 6,602 | 3,398 |
| <i>Total Snack Program, FY12</i> | 103,860 | 42,085 | 61,775 |
| <i>Special Community Services Project, FY12:</i> | | | |
| Community Leadership: | | | |
| Supplies | 3,000 | 2,582 | 418 |
| Communications | - | 92 | (92) |
| Contracted Services | 4,890 | 4,060 | 830 |
| Total Community Leadership | 7,890 | 6,734 | 1,156 |
| Program Support: | | | |
| Personnel | 80,000 | 50,109 | 29,891 |
| Fringe Benefits | 32,000 | 19,861 | 12,139 |
| Supplies | 4,600 | 2,287 | 2,313 |
| Travel | 1,000 | 1,712 | (712) |
| Communications | 3,000 | 1,295 | 1,705 |
| Professional Services | 40,000 | 33,463 | 6,537 |
| Audit Services | 3,500 | 972 | 2,528 |
| Capital | 20,000 | 20,601 | (601) |
| Maintenance & Repair | 2,200 | 1,759 | 441 |
| Training | 200 | - | 200 |
| Occupancy | 4,858 | 1,926 | 2,932 |
| Insurance | 2,500 | 1,898 | 602 |
| Other | 210,900 | 17,022 | 193,878 |
| CAC Administrative Costs | 9,600 | 5,330 | 4,270 |
| Total Program Support | 414,358 | 158,235 | 256,123 |
| Summer Adult Meals: | | | |
| Contracted Services | 5,200 | 3,990 | 1,210 |
| <i>Total Special Community Services Project, FY12</i> | 427,448 | 168,959 | 258,489 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>THDA - Emergency Home Repair for the Elderly, FY12:</i> | | | |
| Service Costs: | | | |
| Personnel | 500 | - | 500 |
| Fringe Benefits | 200 | - | 200 |
| Contracted Services | 10,500 | 10,292 | 208 |
| Housing Program Support Allocation | 750 | - | 750 |
| Housing Client Services Allocation | 550 | - | 550 |
| Total Service Costs | 12,500 | 10,292 | 2,208 |
| Local: | | | |
| CAC Administrative Costs | 60 | - | 60 |
| <i>Total THDA - Emergency Home Repair for the Elderly, FY12</i> | 12,560 | 10,292 | 2,268 |
| <i>Training Enterprise, FY12</i> | | | |
| Regional Network Training: | | | |
| Supplies | 1,608 | - | 1,608 |
| Professional Services | 6,000 | - | 6,000 |
| Total Regional Network Training | 7,608 | - | 7,608 |
| CDF Training: | | | |
| Personnel | 13,500 | 6,559 | 6,941 |
| Fringe Benefits | 5,400 | 2,584 | 2,816 |
| Supplies | 7,280 | 857 | 6,423 |
| Travel | 5,924 | 5,597 | 327 |
| Professional Services | 26,354 | 3,426 | 22,928 |
| Other | 42,987 | 35,148 | 7,839 |
| Participant Support Services | 202 | 202 | - |
| CAC Administrative Costs | 6,890 | 3,325 | 3,565 |
| WIA Administration Allocation | 17,528 | 3,985 | 13,543 |
| Total CDF Training | 126,065 | 61,683 | 64,382 |
| <i>Total Training Enterprise, FY12</i> | 133,673 | 61,683 | 71,990 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| THDA - Homeless Prevention & Rapid Rehousing, FY12: | | | |
| Homeless Prevention Operations: | | | |
| Personnel | 8,307 | 8,307 | - |
| Fringe Benefits | 2,050 | 2,050 | - |
| Travel | - | (148) | 148 |
| Communications | 126 | 126 | - |
| Other | 293 | 441 | (148) |
| Total Homeless Prevention Operations | 10,776 | 10,776 | - |
| Homeless Prevention Financial Assistance: | | | |
| Client Services | 4,828 | 4,828 | - |
| Client Support - Utilities | 26,710 | 26,710 | - |
| Client Support - Rent/Mortgage | 50,515 | 50,515 | - |
| Total Homeless Prevention Financial Assistance | 82,053 | 82,053 | - |
| Rapid Rehousing Operations: | | | |
| Personnel | 8,307 | 8,307 | - |
| Fringe Benefits | 2,844 | 2,844 | - |
| Supplies | 4 | 4 | - |
| Travel | - | (142) | 142 |
| Communications | 144 | 144 | - |
| Other | 299 | 441 | (142) |
| Total Rapid Rehousing Operations | 11,598 | 11,598 | - |
| Rapid Rehousing Financial Assistance: | | | |
| Client Services | 90 | 90 | - |
| Client Support - Utilities | 706 | 706 | - |
| Client Support - Rent/Mortgage | 1,199 | 1,199 | - |
| Total Rapid Rehousing Financial Assistance | 1,995 | 1,995 | - |
| Data Collections: | | | |
| Personnel | 2,538 | 2,538 | - |
| Fringe Benefits | 805 | 805 | - |
| Other | 360 | 360 | - |
| CAC Administrative Costs | - | (180) | 180 |
| Total Data Collections | 3,703 | 3,523 | 180 |
| Administrative Costs: | | | |
| CAC Administrative Costs | 2,286 | 2,466 | (180) |
| Total THDA - Homeless Prevention & Rapid Rehousing, FY12 | 112,411 | 112,411 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|------------------|---|
| <i>Transportation - Job Access, FY12:</i> | | | |
| Transportation | 400,000 | 359,752 | 40,248 |
| <i>Transportation, FY12:</i> | | | |
| Personnel | 1,542,000 | 1,316,284 | 225,716 |
| Fringe Benefits | 500,000 | 486,194 | 13,806 |
| Supplies | 20,000 | 18,545 | 1,455 |
| Travel | 5,000 | 2,337 | 2,663 |
| Communications | 43,500 | 43,451 | 49 |
| Printing | 5,000 | 332 | 4,668 |
| Professional Services | 60,000 | 44,680 | 15,320 |
| Capital | 617,864 | 491,770 | 126,094 |
| Maintenance & Repair | 895,000 | 894,326 | 674 |
| Training | 5,000 | 1,857 | 3,143 |
| Occupancy | 36,000 | 24,818 | 11,182 |
| Insurance | 120,000 | 102,680 | 17,320 |
| Other | 257,945 | 6,386 | 251,559 |
| CAC Administrative Costs | 171,000 | 129,519 | 41,481 |
| <i>Total Transportation, FY12</i> | 4,278,309 | 3,563,179 | 715,130 |
| <i>Taxicab Project, FY12:</i> | | | |
| Professional Services | 500 | - | 500 |
| Training | 1,000 | - | 1,000 |
| Other | 500 | - | 500 |
| In-Kind | 5,500 | - | 5,500 |
| <i>Total Taxicab Project, FY12</i> | 7,500 | - | 7,500 |
| <i>HPRP - Case Management, FY12:</i> | | | |
| TYP Case Management - HUD: | | | |
| Personnel | 76,341 | 76,341 | - |
| Fringe Benefits | 30,969 | 30,969 | - |
| Travel | 686 | 686 | - |
| Communications | 1,111 | 1,111 | - |
| Contracted Services | 240 | 240 | - |
| Training | 295 | 295 | - |
| Other | 99 | 99 | - |
| Client Support Services | 462 | 312 | 150 |
| CAC Administrative Costs | 7,564 | 7,564 | - |
| <i>Total TYP Case Management - HUD</i> | 117,767 | 117,617 | 150 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>HPRP - Case Management, FY12 (continued):</i> | | | |
| TYP Case Management - CDBG: | | | |
| Personnel | 68,138 | 65,877 | 2,261 |
| Fringe Benefits | 27,255 | 23,392 | 3,863 |
| Supplies | 350 | - | 350 |
| Travel | 1,150 | 511 | 639 |
| Communications | 1,554 | 1,551 | 3 |
| Contracted Services | 1,553 | 295 | 1,258 |
| CAC Administrative Costs | 9,539 | 6,486 | 3,053 |
| Total TYP Case Management - CDBG | 109,539 | 98,112 | 11,427 |
| Total HPRP - Case Management, FY12 | 227,306 | 215,729 | 11,577 |
| <i>Utility Assistance Project, FY12:</i> | | | |
| KUB Project Help: | | | |
| Client Services | 137,593 | 84,625 | 52,968 |
| Community Contributions: | | | |
| Transportation | 360 | 360 | - |
| Client Services | 6,411 | - | 6,411 |
| Total Community Contributions | 6,771 | 360 | 6,411 |
| Total Utility Assistance Project, FY12 | 144,364 | 84,985 | 59,379 |
| <i>Vacant Lot Program, FY12:</i> | | | |
| Supplies | 1,290 | 1,290 | - |
| Other | 710 | - | 710 |
| In-Kind | 3,335 | 3,335 | - |
| Total Vacant Lot Program, FY12 | 5,335 | 4,625 | 710 |
| <i>Volunteer Assisted Transportation Program, FY12:</i> | | | |
| New Freedom Operating Match: | | | |
| Contracted Services | 50,000 | - | 50,000 |
| Maintenance & Repair | 8,500 | - | 8,500 |
| Other | 1,000 | 653 | 347 |
| Total New Freedom Operating Match | 59,500 | 653 | 58,847 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Volunteer Assisted Transportation Program, FY12 (continued):</i> | | | |
| New Freedom Operating Funds: | | | |
| Personnel | 116,637 | 81,478 | 35,159 |
| Fringe Benefits | 57,988 | 31,197 | 26,791 |
| Supplies | 1,300 | 1,539 | (239) |
| Travel | 1,500 | 1,592 | (92) |
| Communications | 900 | 1,658 | (758) |
| Printing | 300 | 550 | (250) |
| Contracted Services | 6,000 | 9,459 | (3,459) |
| Professional Services | 1,500 | 2,153 | (653) |
| Maintenance & Repair | 3,000 | 13,162 | (10,162) |
| Training | 600 | 3,355 | (2,755) |
| Occupancy | 2,100 | 4,371 | (2,271) |
| Insurance | 3,700 | 2,648 | 1,052 |
| Other | 1,000 | 1,295 | (295) |
| CAC Administrative Costs | 27,050 | 8,067 | 18,983 |
| In-Kind | 92,122 | 92,122 | - |
| Total New Freedom Operating Funds | <u>315,697</u> | <u>254,646</u> | <u>61,051</u> |
| <i>Total Volunteer Assisted Transportation Program, FY12</i> | <u>375,197</u> | <u>255,299</u> | <u>119,898</u> |
| <i>Weatherization Assistance Program, FY12:</i> | | | |
| Program Support: | | | |
| Personnel | 15,800 | 14,748 | 1,052 |
| Fringe Benefits | 5,325 | 5,310 | 15 |
| Supplies | 8,273 | 8,265 | 8 |
| Travel | 1,500 | 1,400 | 100 |
| Telephone | 500 | 433 | 67 |
| Postage | 1,340 | 1,336 | 4 |
| Equipment Rental | 3,100 | 3,094 | 6 |
| Occupancy | 7,750 | 7,737 | 13 |
| Total Program Support | <u>43,588</u> | <u>42,323</u> | <u>1,265</u> |
| Direct Services: | | | |
| Professional Services | <u>299,668</u> | <u>282,224</u> | <u>17,444</u> |
| Health & Safety: | | | |
| Professional Services | <u>67,732</u> | <u>67,732</u> | <u>-</u> |
| Liability Insurance: | | | |
| Insurance | <u>1,897</u> | <u>1,897</u> | <u>-</u> |
| Financial Audit: | | | |
| Professional Services | <u>1,500</u> | <u>-</u> | <u>1,500</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2012**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| <i>Weatherization Assistance Program, FY12 (continued):</i> | | | |
| Home Related Program Operations: | | | |
| Personnel | 45,595 | 38,713 | 6,882 |
| Fringe Benefits | 18,937 | 14,476 | 4,461 |
| Supplies | 4,000 | 3,764 | 236 |
| Travel | 3,500 | 2,656 | 844 |
| Telephone | 550 | 523 | 27 |
| Other | 500 | - | 500 |
| Total Home Related Program Operations | <u>73,082</u> | <u>60,132</u> | <u>12,950</u> |
| Training & Tech Assistance: | | | |
| Travel | <u>7,872</u> | <u>7,612</u> | <u>260</u> |
| Administrative Costs: | | | |
| CAC Administrative Costs | <u>5,549</u> | <u>4,936</u> | <u>613</u> |
| Total Weatherization Assistance Program, FY12 | <u>500,888</u> | <u>466,856</u> | <u>34,032</u> |
| <i>World Changers, FY11:</i> | | | |
| Service Costs: | | | |
| Materials | 231 | 231 | - |
| Other | <u>2,850</u> | <u>2,850</u> | <u>-</u> |
| Total World Changers, FY11 | <u>3,081</u> | <u>3,081</u> | <u>-</u> |
| <i>Workforce Administration Program, FY12:</i> | | | |
| Personnel | 2,000 | (1,019) | 3,019 |
| Communications | 1,000 | 144 | 856 |
| Professional Services | 4,000 | 3,073 | 927 |
| Transportation | 2,000 | 1,855 | 145 |
| Occupancy | 1,000 | 514 | 486 |
| Other | 9,000 | 100 | 8,900 |
| CAC Administrative Costs | 1,000 | 839 | 161 |
| WIA Administrative Costs | <u>42,000</u> | <u>15,984</u> | <u>26,016</u> |
| Total Workforce Administration Program, FY12 | <u>62,000</u> | <u>21,490</u> | <u>40,510</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------------|---|
| <i>Weatherization, ARRA, FY11:</i> | | | |
| DOE Direct Services: | | | |
| Professional Services | 216,996 | 216,844 | 152 |
| DOE Health & Safety: | | | |
| Professional Services | 51,353 | 51,353 | - |
| DOE Financial Audit: | | | |
| Professional Services | 3,495 | 3,495 | - |
| Home Related Program Operations: | | | |
| Personnel | 18,586 | 18,586 | - |
| Fringe Benefits | 8,257 | 8,257 | - |
| Supplies | 2,863 | 2,863 | - |
| Travel | 990 | 990 | - |
| Telephone | 242 | 242 | - |
| Total Home Related Program Operations | 30,938 | 30,938 | - |
| Management & General: | | | |
| Personnel | 8,113 | 8,113 | - |
| Fringe Benefits | 2,641 | 2,641 | - |
| Supplies | 2,042 | 2,042 | - |
| Travel | 2 | 2 | - |
| Telephone | 70 | 70 | - |
| Postage | 683 | 683 | - |
| Occupancy | 1,547 | 1,547 | - |
| Total Management & General | 15,098 | 15,098 | - |
| Administrative Costs: | | | |
| CAC Administrative Costs | 3,342 | 3,342 | - |
| Total Weatherization, ARRA, FY11 | 321,222 | 321,070 | 152 |
| <i>Change in Long-term Compensated Absences Payable</i> | - | (65,393) | 65,393 |
| TOTAL CONDUCT & ADMINISTRATION FUND | \$ 45,161,900 | \$ 34,454,454 | \$ 10,707,446 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONSORTIUM FUND**For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------------|---|
| WIA Disability Employment Program, 9/30/14 | \$ 120,000 | \$ 18,289 | \$ (101,711) |
| WIA Disaster Relief Program, 3/31/12 | 152,293 | 150,388 | (1,905) |
| WIA Dislocated Worker, FY11, 6/12 | 264,766 | 264,766 | - |
| WIA Dislocated Worker, FY12, 6/13 | 1,029,938 | 860,489 | (169,449) |
| WIA Incumbent Worker, 6/12 | 59,330 | 54,251 | (5,079) |
| ARRA - WIA Natural Emergency Grant, 9/12 | 17,951 | 4,775 | (13,176) |
| WIA Adult, 6/12 | 61,116 | 61,116 | - |
| WIA Adult, 6/13 | 870,059 | 696,421 | (173,638) |
| WIA Youth Grant, 6/12 | 94,569 | 94,569 | - |
| WIA Youth Grant, 6/13 | 784,253 | 563,322 | (220,931) |
| WIA Youth Grant, 6/14 | 729,823 | - | (729,823) |
| WIA Incentive, FY11, 6/12 | 27,120 | 27,120 | - |
| WIA Incentive, FY12, 6/12 | 46,500 | 46,500 | - |
| WIA Cost Allocation Pool, 6/12 | 49,162 | 49,162 | - |
| TOTAL CONSORTIUM FUND | \$ 4,306,880 | \$ 2,891,168 | \$ (1,415,712) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| <i>WIA Disability Employment Program, 9/30/14:</i> | | | |
| Personnel | \$ 18,500 | \$ 9,944 | \$ 8,556 |
| Fringe Benefits | 7,400 | 3,707 | 3,693 |
| Supplies | 21,700 | 163 | 21,537 |
| Travel | 8,200 | 2,261 | 5,939 |
| Communications | 1,000 | - | 1,000 |
| Postage | 1,000 | - | 1,000 |
| Printing | 4,600 | - | 4,600 |
| Prfsnser - Professional Services | 24,100 | - | 24,100 |
| Occupancy | 8,000 | - | 8,000 |
| Other | 13,500 | - | 13,500 |
| CAC Administrative Cost Allocation | 2,310 | 1,045 | 1,265 |
| WIA Administration Allocation | 9,690 | 1,169 | 8,521 |
| <i>Total WIA Disability Employment Program, 9/30/14</i> | <u>120,000</u> | <u>18,289</u> | <u>101,711</u> |
| <i>WIA Disaster Relief Program, 3/31/12:</i> | | | |
| Weatherization Project: | | | |
| Personnel | \$ 55,881 | \$ 77,293 | \$ (21,412) |
| Fringe Benefits | 15,263 | 12,280 | 2,983 |
| Supplies | 3,044 | 63 | 2,981 |
| Travel | 200 | 40 | 160 |
| Transportation | 7,900 | 16,493 | (8,593) |
| Other | 1,500 | 455 | 1,045 |
| Participant Support Services | 10,000 | 7,266 | 2,734 |
| CAC Administrative Cost Allocation | - | 1,498 | (1,498) |
| <i>Total Weatherization Project</i> | <u>93,788</u> | <u>115,388</u> | <u>(21,600)</u> |
| City/County Municipal Projects: | | | |
| Personnel | 38,726 | 24,953 | 13,773 |
| Fringe Benefits | 11,159 | 3,032 | 8,127 |
| CAC Administrative Cost Allocation | - | 559 | (559) |
| <i>Total City/County Municipal Projects</i> | <u>49,885</u> | <u>28,544</u> | <u>21,341</u> |
| Administration: | | | |
| CAC Administrative Cost Allocation | 2,804 | 6,456 | (3,652) |
| WIA Administration Allocation | 5,816 | - | 5,816 |
| <i>Total Administration</i> | <u>8,620</u> | <u>6,456</u> | <u>2,164</u> |
| <i>Total WIA Disaster Relief Program, 3/31/12</i> | <u>152,293</u> | <u>150,388</u> | <u>1,905</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

CONSORTIUM FUND

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|----------------|---|
| WIA Dislocated Worker, FY11, 6/12: | | | |
| WIA Dislocated Worker (#1): | | | |
| Other - Career Center Allocation | 80,553 | 80,553 | - |
| Other - Direct Program Allocation | 13,024 | 13,024 | - |
| Total WIA Dislocated Worker (#1) | 93,577 | 93,577 | - |
| WIA Dislocated Worker (#2): | | | |
| Other - Career Center Allocation | 6,183 | 6,183 | - |
| Prtsupser - Tuition Education Services | 4,932 | 4,932 | - |
| Prtsupser - Training Expenses | 5,131 | 5,131 | - |
| Prtsupser - Adult/Dislocated Worker - 1 | 104,234 | 104,234 | - |
| Prtsupser - Adult/Dislocated Worker - 2 | 45,009 | 45,009 | - |
| WIA Administration Allocation | 5,700 | 5,700 | - |
| Total WIA Dislocated Worker (#2) | 171,189 | 171,189 | - |
| Total WIA Dislocated Worker, FY11, 6/12 | 264,766 | 264,766 | - |
| WIA Dislocated Worker, FY12, 6/13: | | | |
| WIA Dislocated Worker (#1): | | | |
| Trans - Trans Participants | 14,204 | 14,204 | - |
| Other - Career Center Allocation | 43,861 | 43,861 | - |
| Other - Direct Program Allocation | 30,629 | 30,629 | - |
| Prtsupser - Tuition Education Services | 74,021 | 74,021 | - |
| Prtsupser - Training Expenses | 14,880 | 14,880 | - |
| WIA Administration Allocation | 19,732 | 19,733 | (1) |
| Total WIA Dislocated Worker (#1) | 197,327 | 197,328 | (1) |
| WIA Dislocated Worker (#2): | | | |
| Trans - Trans Participants | 65,732 | 58,630 | 7,102 |
| Other - Career Center Allocation | 246,495 | 168,418 | 78,077 |
| Other - Direct Program Allocation | 123,248 | 66,595 | 56,653 |
| Prtsupser - Tuition Education Services | 256,424 | 256,424 | - |
| Prtsupser - Training Expenses | 56,701 | 37,489 | 19,212 |
| Prtsupser - Bus Tickets | 750 | 750 | - |
| WIA Administration Allocation | 83,261 | 74,855 | 8,406 |
| Total WIA Dislocated Worker (#2) | 832,611 | 663,161 | 169,450 |
| Total WIA Dislocated Worker, FY12, 6/13 | 1,029,938 | 860,489 | 169,449 |
| WIA Incumbent Worker, 6/12: | | | |
| Incumbent Worker Contract #1: | | | |
| Contser - Contract Services | 59,330 | 54,251 | 5,079 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| ARRA - WIA Natural Emergency Grant, 9/12: | | | |
| Program Expenses: | | | |
| Personnel | 620 | 620 | - |
| Fringe Benefits | 148 | 148 | - |
| Prtsupser - Training Expenses | 15,526 | 3,939 | 11,587 |
| CAC Administrative Cost Allocation | 68 | 68 | - |
| WIA Administration Allocation | 1,589 | - | 1,589 |
| <i>Total ARRA - WIA Natural Emergency Grant, 9/12</i> | <i>17,951</i> | <i>4,775</i> | <i>13,176</i> |
| WIA Adult, 6/12: | | | |
| WIA Adult (#1): | | | |
| Other - Career Center Allocation | 6,091 | 6,091 | - |
| WIA Adult (#2): | | | |
| Other - Career Center Allocation | 44,329 | 44,329 | - |
| Other - Direct Program Allocation | 9,785 | 9,785 | - |
| WIA Administration Allocation | 911 | 911 | - |
| <i>Total WIA Adult (#2)</i> | <i>55,025</i> | <i>55,025</i> | <i>-</i> |
| <i>Total WIA Adult, 6/12</i> | <i>61,116</i> | <i>61,116</i> | <i>-</i> |
| WIA Adult, 6/13: | | | |
| WIA Adult (#1): | | | |
| Trans - Trans Participants | 10,382 | 10,382 | - |
| Other - Career Center Allocation | 26,655 | 26,655 | - |
| Other - Direct Program Allocation | 13,689 | 13,689 | - |
| Prtsupser - Tuition Education Services | 3,212 | 3,212 | - |
| Prtsupser - Training Expenses | 5,934 | 5,934 | - |
| WIA Administration Allocation | 6,652 | 6,652 | - |
| <i>Total WIA Adult (#1)</i> | <i>66,524</i> | <i>66,524</i> | <i>-</i> |
| WIA Adult (#2): | | | |
| Trans - Trans Participants | 63,443 | 63,443 | - |
| Other - Career Center Allocation | 237,887 | 224,009 | 13,878 |
| Other - Direct Program Allocation | 118,944 | 60,082 | 58,862 |
| Prtsupser - Rental Assistance | 375 | 375 | - |
| Prtsupser - Tuition Education Services | 182,840 | 169,429 | 13,411 |
| Prtsupser - Training Expenses | 118,944 | 45,946 | 72,998 |
| Prtsupser - Bus Tickets | 750 | 750 | - |
| WIA Administration Allocation | 80,352 | 65,863 | 14,489 |
| <i>Total WIA Adult (#2)</i> | <i>803,535</i> | <i>629,897</i> | <i>173,638</i> |
| <i>Total WIA Adult, 6/13</i> | <i>870,059</i> | <i>696,421</i> | <i>173,638</i> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------------------|-------------------------|---------------|---|
| <i>WIA Youth Grant, 6/12:</i> | | | |
| WIA Out-of-School Youth Program: | | | |
| Participant Support Services Budget | 24,917 | 24,917 | - |
| WIA In-School Youth Program: | | | |
| Personnel | 17,246 | 17,246 | - |
| Summer Youth Wages | 21,462 | 21,462 | - |
| Fringe Benefits Budget | 6,797 | 6,797 | - |
| Summer Youth Fringe Benefits | 1,642 | 1,642 | - |
| Supplies Budget | 30 | 30 | - |
| Occupancy - Rent/Lease | 6,992 | 6,992 | - |
| Participant Support Services Budget | 900 | 900 | - |
| In-School Activities Budget | 465 | 465 | - |
| Total WIA In-School Youth Program | 55,534 | 55,534 | - |
| WIA Youth, Administration: | | | |
| CAC Administrative Costs | 3,538 | 3,538 | - |
| WIA Administration Allocation | 10,580 | 10,580 | - |
| Total WIA Youth, Administration | 14,118 | 14,118 | - |
| Total WIA Youth Grant, 6/12 | 94,569 | 94,569 | - |
| <i>WIA Youth Grant, 6/13:</i> | | | |
| WIA Out-of-School Youth Program: | | | |
| Personnel | - | 9,704 | (9,704) |
| Summer Youth Wages | - | 2,686 | (2,686) |
| Fringe Benefits Budget | - | 1,850 | (1,850) |
| Summer Youth Fringe Benefits | - | 206 | (206) |
| Supplies Budget | 1,000 | - | 1,000 |
| Travel Budget | - | 141 | (141) |
| Communications Budget | - | 86 | (86) |
| Trans - Transportation Budget | 11,000 | 18,653 | (7,653) |
| Subcontr - Subcontractors | 164,638 | 79,225 | 85,413 |
| Other - Other Budget | 20,370 | 26,366 | (5,996) |
| Participant Support Services Budget | 96,800 | 69,342 | 27,458 |
| Total WIA Out-of-School Youth Program | 293,808 | 208,259 | 85,549 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------------|---------------|---|
| <i>WIA Youth Grant, 6/13 (continued):</i> | | | |
| WIA In-School Youth Program: | | | |
| Personnel | 127,835 | 98,979 | 28,856 |
| Summer Youth Wages | 79,433 | 36,087 | 43,346 |
| Fringe Benefits Budget | 49,855 | 39,351 | 10,504 |
| Summer Youth Fringe Benefits | 9,817 | 5,149 | 4,668 |
| Supplies Budget | 2,000 | 2,542 | (542) |
| Travel Budget | 6,500 | 5,240 | 1,260 |
| Communications Budget | 3,000 | 2,956 | 44 |
| Postage | - | 21 | (21) |
| Printing | 750 | 151 | 599 |
| Prfsnser - Maintenance Services | - | 60 | (60) |
| Trans - Trans Participants | - | 887 | (887) |
| Occupancy - Rent/Lease | 9,000 | 1,807 | 7,193 |
| Other - Other Budget | 38,580 | 43,472 | (4,892) |
| Participant Training Budget | 15,750 | 7,567 | 8,183 |
| Participant Support Services Budget | 57,000 | 42,692 | 14,308 |
| In-School Activities Budget | 12,500 | 21,320 | (8,820) |
| CAC Administrative Costs | - | (352) | 352 |
| Total WIA In-School Youth Program | 412,020 | 307,929 | 104,091 |
| WIA Youth, Administration: | | | |
| CAC Administrative Costs | 17,897 | 10,925 | 6,972 |
| WIA Administration Allocation | 60,528 | 36,209 | 24,319 |
| Total WIA Youth, Administration | 78,425 | 47,134 | 31,291 |
| Total WIA Youth Grant, 6/13 | 784,253 | 563,322 | 220,931 |
| <i>WIA Youth Grant, 6/14:</i> | | | |
| WIA Out-of-School Youth Program: | | | |
| Personnel Budget | 33,000 | - | 33,000 |
| Summer Youth Wages Budget | 6,500 | - | 6,500 |
| Fringe Benefits Budget | 12,870 | - | 12,870 |
| Summer Youth Fringe Benefits Budget | 650 | - | 650 |
| Supplies Budget | 1,000 | - | 1,000 |
| Travel - Budget | 500 | - | 500 |
| Communications Budget | 250 | - | 250 |
| Transportation Budget | 18,000 | - | 18,000 |
| Subcontractors Budget | 66,894 | - | 66,894 |
| Other Budget | 20,263 | - | 20,263 |
| Participant Support Services Budget | 70,000 | - | 70,000 |
| Total WIA Out-of-School Youth Program | 229,927 | - | 229,927 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2012

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------------|---|
| <i>WIA Youth Grant, 6/14 (continued):</i> | | | |
| WIA In-School Youth Program: | | | |
| Personnel Budget | 137,506 | - | 137,506 |
| Summer Youth Wages Budget | 70,000 | - | 70,000 |
| Fringe Benefits Budget | 53,627 | - | 53,627 |
| Summer Youth Fringe Benefits Budget | 7,000 | - | 7,000 |
| Supplies Budget | 7,500 | - | 7,500 |
| Travel - Budget | 12,500 | - | 12,500 |
| Communications Budget | 3,000 | - | 3,000 |
| Printing Budget | 500 | - | 500 |
| Occupancy Budget | 9,000 | - | 9,000 |
| Other Budget | 47,281 | - | 47,281 |
| Participant Training Budget | 10,000 | - | 10,000 |
| Participant Support Services Budget | 51,500 | - | 51,500 |
| In-School Activities Budget | 17,500 | - | 17,500 |
| Total WIA In-School Youth Program | 426,914 | - | 426,914 |
| WIA Youth, Administration: | | | |
| CAC Administrative Costs | 20,516 | - | 20,516 |
| WIA Administration Allocation | 52,466 | - | 52,466 |
| Total WIA Youth, Administration | 72,982 | - | 72,982 |
| <i>Total WIA Youth Grant, 6/14</i> | <i>729,823</i> | <i>-</i> | <i>729,823</i> |
| <i>WIA Incentive, FY11, 6/12:</i> | | | |
| Program Expenses: | | | |
| Other Budget | 14,840 | 14,840 | - |
| Participant Support Services Budget | 12,280 | 12,280 | - |
| Total WIA Incentive, FY11, 6/12 | 27,120 | 27,120 | - |
| <i>WIA Incentive, FY12, 6/12:</i> | | | |
| Program Expenses: | | | |
| Training | - | 2,700 | (2,700) |
| Participant Support Services Budget | 41,850 | 39,150 | 2,700 |
| WIA Administration Allocation | 4,650 | 4,650 | - |
| Total WIA Incentive, FY12, 6/12 | 46,500 | 46,500 | - |
| <i>WIA Cost Allocation Pool, 6/12:</i> | | | |
| Occupancy - Rent/Lease | 49,162 | 49,162 | - |
| TOTAL CONSORTIUM FUND | \$ 4,306,880 | \$ 2,891,168 | \$ 1,415,712 |

Internal Control and Compliance Section

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2012, which collectively comprise the Committee's basic financial statements and have issued our report thereon dated March 26, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Committee is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Committee's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Committee's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Committee's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors and management of Knoxville-Knox County Community Action Committee, the State of Tennessee Comptroller of the Treasury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Perishing Yeakley & Associates, P.C.

Knoxville, Tennessee
March 26, 2013



PERSHING YOAKLEY & ASSOCIATES, P.C.
One Cherokee Mills, 2220 Sutherland Avenue
Knoxville, TN 37919
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Compliance

We have audited the compliance of Knoxville-Knox County Community Action Committee (the Committee) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The Committee's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Committee's management. Our responsibility is to express an opinion on the Committee's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. A compliance audit includes examining, on a test basis, evidence about the Committee's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Committee's compliance with these requirements.

In our opinion, Knoxville-Knox County Community Action Committee complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

The management of the Committee is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Committee's internal control over compliance with requirements that could have a direct and material effect on a major federal program as a basis for designing our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors and management of Knoxville-Knox County Community Action Committee, the State of Tennessee Comptroller of the Treasury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pushing Youkly: Associates, P.C.

Knoxville, Tennessee
March 26, 2013

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

The auditor's report expressed an unqualified opinion on the financial statements of Knoxville-Knox County Community Action Committee.

Internal control over financial reporting:

| | |
|--|--|
| Material weakness identified? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Significant deficiency identified that are not considered to be material weaknesses? | Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/> |
| Noncompliance material to financial statements noted? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

FEDERAL AWARDS

Internal control over major programs:

| | |
|--|--|
| Material weakness identified? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Significant deficiency identified that are not considered to be material weaknesses? | Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/> |

The auditor's report expressed an unqualified opinion on compliance for major programs.

| | |
|--|---|
| Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
|--|---|

Identification of Major Programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|--------------------------------------|---|
| 10.558 | USDA Child and Adult Care Food Program |
| 14.218 | Community Development Block Grants/Entitlement Grants |
| 17.258; 17.259; 17.260 and 17.278 | WIA Cluster |
| 81.042 | Weatherization |
| 93.600 and 93.709 | Head Start Cluster |
| 93.569 | Community Services Block Grant |
| 93.568 | Low-Income Home Energy Assistance |
| 93.044; 93.045; and 93.053 | Aging Cluster |
| 94.011 and 94.016 | Foster Grandparent/Senior Companion Cluster |

| | |
|--|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ 714,591 |
| Auditee qualified as low-risk auditee? | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2012

Section II – Financial Statement Findings

This section identifies the control deficiencies, material weaknesses, and instances of noncompliance related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 audit.

None reported

Section III - Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by Circular A-133 Section 510(a) (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program. Where practical, findings should be organized by federal agency or pass-through entity.

2012-1

Federal Program: CFDA 94.006 - AmeriCorps

Criteria and Condition: CAC was approved by the granting agency to be reimbursed through AmeriCorps federal funding for the hours worked by a specified number of AmeriCorps members. The allowable hours to be worked for each member were defined in the grant agreement which covered the period from August 1, 2010 to December 31, 2011. Based on instructions from the granting agency, CAC submitted reports which included hours that were in excess of that allowable under the grant agreement. CAC was reimbursed by the granting agency based on the total hours documented in these reports. This resulted in CAC receiving \$14,004 in funding in excess of that allowable under the grant. This error was identified during an on-site review conducted by the Volunteer Tennessee Department of Finance and Administration in October 2012.

Questioned Costs: \$14,004

Cause and Effect: CAC utilized, and relied on, a spreadsheet provided by the granting agency which did not have controls in place to ensure the allowable hours reported for individuals working for AmeriCorps were not exceeded. This resulted in CAC being reimbursed for hours not allowed under the grant agreement.

Recommendation: CAC should set up their own system to track reimbursement hours and should pay back the amount received in excess of that allowed under the grant agreement.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2012

Responsible Official's Response and Corrective Action Planned: CAC management concurs with the finding and the issue has been resolved. CAC has set up our own system to track reimbursement hours and has paid back the amount received in error.

PRIOR YEAR FINDINGS

This section identifies the prior year audit findings required to be reported by Circular A-133 Section 510(a) (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program. Where practical, findings should be organized by federal agency or pass-through entity.

Federal Program: CFDA 93.600 – Head Start

Criteria and Condition: The Head Start program grant year begins on January 1 and ends on December 31 each year. CAC's pay periods are scheduled on a bi-weekly basis. The Head Start payroll for the last pay period in December 2010 was paid in January 2011 and charged to the 2011 grant year. Although the correct number of pay periods was charged to each grant year, the timing of the pay periods was such that the first payrolls posted in January of each respective grant year should have been charged to the previous grant year.

Cause and Effect: CAC did not have adequate processes and procedures in place to ensure that payroll expenditures for the Head Start program occurring at the end of each Head Start grant period were being charged to the correct grant year.

Recommendation: CAC should correct this area of noncompliance. In addition, CAC management should establish processes and procedures to ensure that future Head Start payrolls at the end of the program year are charged to the correct grant year.

Responsible Official's Response and Corrective Action Planned: CAC management concurs with the finding and with the recommendation. CAC will determine how the existing issue of noncompliance should be corrected. In addition, CAC will develop processes and procedures to ensure that the Head Start payroll at program year end is charged to and reported in the correct grant year.

Status of Prior Year Finding: The planned corrective action was completed this fiscal year. CAC has developed processes and procedures to ensure that the Head Start payroll at program year end is charged to and reported in the correct grant year.